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TARIFF,

OR

RATES OF DUTIES

PAYABLE ON

GOODS, WARES, AND MERCHANDISE

IMPORTED INTO

The United States of America,

FROM AND AFTER

THE FIRST DAY OF DECEMBER, 1846.

IN CONFORMITY WITH THE ACT OF CONGRESS, APPROVED JULY 30, 1846.

ALSO, CONTAINING ALL THE

RECENT CIRCULARS AND DECISIONS OF THE TREASURY DEPARTMENT,

RELATING TO COMMERCE AND THE REVENUE.

REVISED AND CORRECTED BY

E. D. OGDEN,

ENTRY CLERK, CUSTOM-HOUSE, PORT OF NEW-YORK.

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The publication of this edition has been delayed only a sufficient time to ensure its correctness; and we can with confidence recommend it to the public, believing that those who have purchased of former editions, will find this fully equal to any of the preceding ones. Returning our sincere thanks to our former patrons, we solicit a continuance of their favors.

RICH & LOUTREL,
Publishers.

New-York, Aug. 1846.

Entered according to Act of Congress, in the year of our Lord 1846, by Rich & Loutrel, in the Clerk's Office of the District Court of the Southern District of New York.

An Act

REDUCING THE DUTY ON IMPORTS,

AND FOR OTHER PURPOSES,

[*Passed July* 30, 1846.]

SEC. 1.—*Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled*, That from and after the first day of December next, in lieu of the duties heretofore imposed by law on the articles herein after mentioned, and on such as may now be exempt from duty, there shall be levied, collected, and paid, on the goods, wares, and merchandise herein enumerated and provided for, imported from foreign countries, the following rates of duty—that is to say:

On goods, wares, and merchandise mentioned in schedule A, a duty of *one hundred* per centum ad valorem.

On goods, wares, and merchandise mentioned in schedule B, a duty of *forty* per centum ad valorem.

On goods, wares, and merchandise mentioned in schedule C, a duty of *thirty* per centum ad valorem.

On goods, wares, and merchandise mentioned in schedule D, a duty of *twenty-five* per centum ad valorem.

On goods, wares, and merchandise mentioned in schedule E, a duty of *twenty* per centum ad valorem.

On goods, wares, and merchandise mentioned in schedule F, a duty of *fifteen* per centum ad valorem.

On goods, wares, and merchandise mentioned in schedule G, a duty of *ten* per centum ad valorem.

On goods, wares, and merchandise mentioned in schedule H, a duty of *five* per centum ad valorem.

SEC. 2. *And be it further enacted*, That from and after the first day of December next, the goods, wares, and merchandise mentioned in schedule I shall be exempt from duty.

SEC. 3. *And be it further enacted*, That from and after the first day of December next, there shall be levied, collected, and paid on all goods, wares, and merchandise imported from foreign countries, and not specially provided for in this act, a duty of *twenty* per centum ad valorem.

SEC. 4. *And be it further enacted*, That in all cases in which the invoice or entry shall not contain the weight or quantity or measure of goods, wares, or merchandise now weighed or measured or gauged, the same shall be weighed, gauged, or measured at the expense of the owner, agent, or consignee.

SEC. 5. *And be it further enacted*, That from and after the first day of December next, in lieu of the bounty heretofore authorized by law to be paid on the exportation of pickled fish of the fisheries of the United States, there shall be allowed, on the exportation thereof, if cured with foreign salt, a drawback equal in amount to the duty paid on the salt, and no more, to be ascertained under such regulations as may be prescribed by the Secretary of the Treasury.

SEC. 6. *And be it further enacted*, That all goods, wares, and merchandise imported after the passage of this act, and which may be in the public stores on the second day of December next, shall be subject to no other duty upon the entry thereof than if the same were imported respectively after that day.

SEC. 7. *And be it further enacted*, That the twelfth section of the act entitled "An act to provide revenue from imports, and to change and modify existing laws imposing duties on imports, and for other purposes," approved August thirty, eighteen hundred and forty-two, shall be, and the same is hereby, so far modified, that all goods imported from this side the Cape of Good Hope or Cape Horn may remain in the public stores for the space of one year, instead of the term of sixty days prescribed in the said section; and that all goods imported from beyond the Cape of Good Hope or Cape Horn may remain in the public stores one year, instead of the term of ninety days prescribed in the said section.

SEC. 8. *And be it further enacted*, That it shall be lawful for the owner, consignee, or agent of imports which have been actually purchased, on entry of the same, to make such addition in the entry to the cost or value given in the invoice as in his opinion may raise the same to the true market value of such imports in the principal markets of the country whence the importation shall have been made, or in which the goods imported shall have been originally manufactured or produced, as the case may be; and to add thereto all costs and charges which, under existing laws, would form part of the true value at the port where the same may be entered, upon which the duties should

be assessed. And it shall be the duty of the collector within whose district the same may be imported or entered to cause the dutiable value of such imports to be appraised, estimated, and ascertained in accordance with the provisions of existing laws; and if the appraised value thereof shall exceed by ten per centum or more the value so declared on the entry, then, in addition to the duties imposed by law on the same, there shall be levied, collected, and paid, a duty of *twenty* per centum ad valorem on such appraised value: *Provided, nevertheless,* That under no circumstances shall the duty be assessed upon an amount less than the invoice value; any law of Congress to the contrary notwithstanding.

SEC. 9. [*Expunged.*]

SEC. 10. *And be it further enacted,* That the deputies of any collector, naval officer, or surveyor, and the clerks employed by any collector, naval officer, surveyor, or appraiser, who are not by existing laws required to be sworn, shall, before entering upon their respective duties, or, if already employed, before continuing in the discharge thereof, take and subscribe an oath or affirmation faithfully and diligently to perform such duties, and to use their best endeavors to prevent and detect frauds upon the revenue of the United States; which oath or affirmation shall be administered by the collector of the port or district where the said deputies or clerks may be employed, and shall be of a form to be prescribed by the Secretary of the Treasury.

SEC. 11. *And be it further enacted,* That no officer or other person connected with the navy of the United States shall, under any pretence, import in any ship or vessel of the United States any goods, wares, or merchandise liable to the payment of any duty.

SEC. 12. *And be it further enacted,* That all acts and parts of acts repugnant to the provisions of this act be, and the same are hereby, repealed.

SCHEDULE A.—*One hundred per centum ad valorem.*

Brandy and other spirits distilled from grain, or other materials; cordials absynthe, arrack, curacoa, kirschenwasser, liqueurs, maraschino, ratafia, and all other spirituous beverages of a similar character.

SCHEDULE B.—*Forty per centum ad valorem.*

Alabaster and spar ornaments; almonds; anchovies, sardines, and all other fish preserved in oil; camphor, refined; cassia; cloves; composition tops for tables or other articles of furniture; comfits, sweetmeats, or fruit preserved in sugar, brandy, or molasses; currants; dates; figs; ginger root, dried or green; glass, cut; mace; manufactures of cedar wood, granadilla, ebony, mahogany, rosewood, and satin wood; nutmegs; pimento; prepared vegetables, meats, poultry, and game, sealed or enclosed in cans or otherwise; prunes; raisins; scagliola tops for tables or other articles of furniture; segars, snuff, paper segars, and all other manufactures of tobacco; wines—Burgundy, Champagne, claret, Madeira, Port, sherry, and all other wines and imitations of wines.

SCHEDULE C.—*Thirty per centum ad valorem.*

Ale, beer, and porter, in casks or bottles; Argentine, Alabatta, or German silver, manufactured or unmanufactured; articles embroidered with gold, silver, or other metal; articles worn by men, women, or children, of whatever material composed, made up, or made wholly or in part, by hand; asses' skins; balsams, cosmetics, essences, extracts, pastes, perfumes, and tinctures, used either for the toilet or for medicinal purposes; baskets, and all other articles composed of grass, osier, palm-leaf, straw, whalebone, or willow, not otherwise provided for; bay rum; beads, of amber, composition, or wax, and all other beads; benzoates; bologna sausages; bracelets, braids, chains, curls or ringlets, composed of hair, or of which hair is a component part; braces, suspenders, webbing, or other fabrics, composed wholly or in part of India rubber, not otherwise provided for; brooms and brushes of all kinds; cameos, real and imitation, and mosaics, real and imitation, when set in gold, silver, or other metal; canes and sticks for walking, finished or unfinished; capers, pickles, and sauces of all kinds, not otherwise provided for; caps, hats, muffs, and tippets of fur, and all other manufactures of fur, or of which fur shall be a component material; caps, gloves, leggins, mits, socks, stockings, wove shirts and drawers, and all similar articles made on frames, worn by men, women, or children, and not otherwise provided for; card cases, pocket books, shell boxes, souvenirs, and all similar articles, of whatever material composed; carpets, carpeting, hearth rugs, bedsides, and other portions of carpeting, being either Aubusson, Brussels, ingrain, Saxony, Turkey, Venetian, Wilton, or any other similar fabric; carriages and parts of carriages; Cayenne pepper; cheese; cinnamon; clocks and parts of clocks; clothing, ready made, and wearing apparel of every description, of whatever material composed, made up or manufactured wholly or in part by the tailor, sempstress, or manufacturer; coach and harness furniture of all kinds; coal; coke and culm of coal; combs of all kinds; compositions of glass or paste, when set; confectionary of all kinds, not otherwise provided for; coral, cut or manufactured; corks; cotton cords, gimps, and galloons; court-plaster; crayons of all kinds; cutlery of all kinds; diamonds, gems, pearls, rubies, and other precious stones, and imitations of precious stones, when set in gold, silver or other metal; dolls, and toys of all kinds; earthen, china, and stone ware, and all other wares, composed of earthy or mineral substances, not otherwise provided for; epaulets, galloons, laces, knots, stars, tassels, tresses and wings of gold, silver, or other metal; fans and fire screens of every description, of whatever material composed, fra-

thers and flowers, artificial or ornamental, and parts thereof, of whatever material composed; fire-crackers; flats, braids, plaits, sparterre and willow squares, used for making hats or bonnets; frames and sticks for umbrellas, parasols, and sunshades, finished or unfinished; furniture, cabinet and household; ginger, ground; glass, colored, stained, or painted; glass crystals for watches; glasses, or pebbles for spectacles; glass tumblers, plain, moulded, or pressed, not cut or printed; paintings on glass; porcelain glass; grapes; gum benzoin or Benjamin; hair pencils; hat bodies of cotton; hats and bonnets, for men, women, and children, composed of straw, satin straw, chip, grass, palm-leaf, willow, or any other vegetable substance, or of hair, whalebone, or other material not otherwise provided for; hemp unmanufactured; honey; human hair, cleansed or prepared for use; ink and ink powder; iron, in bars, blooms, bolts, loops, pigs, rods, slabs, or other form, not otherwise provided for; castings of iron; old or scrap iron; vessels of cast iron; japanned ware of all kinds, not otherwise provided for; jewelry, real or imitation; jet and manufactures of jet, and imitations thereof; lead pencils; maccaroni, vermicelli, gelatine, jellies, and all similar preparations; manufactures of the bark of the cork tree, except corks; manufactures of bone, shell, horn, pearl, ivory, or vegetable ivory; manufactures, articles, vessels, and wares, not otherwise provided for, of brass, copper, gold, iron, lead, pewter, platina, silver, tin, or other metal, or of which either of those metals or any other metal shall be the component material of chief value; manufactures of cotton, linen, silk, wool, or worsted, if embroidered or tamboured in the loom or otherwise, by machinery, or with the needle, or other process; manufactures, articles, vessels, and wares, of glass, or of which glass shall be a component material, not otherwise provided for; manufactures and articles of leather, or of which leather shall be a component part, not otherwise provided for; manufactures and articles of marble, marble paving tiles, and all other marble more advanced in manufacture than in slabs or blocks in the rough; manufactures of paper, or of which paper is a component material, not otherwise provided for; manufactures, articles, and wares of papier mache; manufactures of wood, or of which wood is a component part, not otherwise provided for; manufactures of wool, or of which wool shall be a component material of chief value, not otherwise provided for; medicinal preparations, not otherwise provided for; metallic pens; mineral waters; molasses; muskets, rifles, and other fire-arms; nuts, not otherwise provided for; ochres and ochrey earths, used in the composition of painters' colors, whether dry or ground in oil; oil-cloth of every description, of whatever material composed; oils, volatile, essential, or expressed, and not otherwise provided for; olive oil in casks, other than salad oil; olive salad oil, and all other olive oil, not otherwise provided for; olives; paper—antiquarian, demy, drawing, elephant, foolscaps, imperial, letter, and all other paper not otherwise provided for; paper boxes and all other fancy boxes; paper envelopes; parasols and sunshades; parchment; pepper; plated and gilt ware of all kinds; playing cards; plums; potatoes; red chalk pencils; saddlery of all kinds, not otherwise provided for; salmon, preserved; sealing wax; sewing-silks, in the gum or purified; shoes composed wholly of India rubber; side-arms of every description; silk twist and twist composed of silk and mohair; silver-plated metal, in sheets or other form; soap—Castile, perfumed, Windsor, and all other kinds; sugar of all kinds; syrup of sugar: tobacco, unmanufactured; twines and pack-thread, of whatever material composed; umbrellas; vellum; vinegar; wafers; water colors; wood unmanufactured, not otherwise provided for, and firewood; wool, unmanufactured.

SCHEDULE D.—*To pay a duty of twenty-five per cent ad valorem.*

Borax or tinctal; Burgundy pitch; buttons and button-moulds of all kinds; baizes, bockings, flannels, and floor cloths, of whatever material composed, not otherwise provided for; cable and cordage, tarred or untarred; calomel, and all other mercurial preparations; camphor, crude; cotton laces, cotton insertings, cotton trimming laces, cotton laces and braids; floss silks, feather-beds, feathers for beds, and downs of all kinds; grass cloth; hair cloth, hair seating, and all other manufactures of hair not otherwise provided for; jute, Sisal grass, coir, and other vegetable substances unmanufactured, not otherwise provided for; manufactures composed wholly of cotton, not otherwise provided for; manufactures of goats' hair or mohair, or of which goats' hair or mohair shall be a component material, not otherwise provided for; manufactures of silk, or of which silk be a component material, not otherwise provided for; manufactures of worsted, or of which worsted shall be a component material, not otherwise provided for; matting, China and other floor matting, and mats made of flags, jute, or grass; roofing slates, and slates other than roofing slates; woolen and worsted yarn.

SCHEDULE E.—*To pay a duty of twenty per cent ad valorem.*

Acids; acetic, acetous, benzoic, boracic, chromic, citric, muriatic, white and yellow, nitric, pyroligneous and tartaric, and all other acids of every description used for chemical or medicinal purposes, or for manufacturing, or in the fine arts, not otherwise provided for; aloes; alum; amber; ambergris; angora, Thibet, and other goats' hair or mohair, unmanufactured; anniseed; animal carbon; antimony, crude and regulus of; arrow-root; articles, not in a crude state, used in dyeing or tanning, not otherwise provided for; asafœtida; bacon; bananas; barley; beef; beeswax; berries, vegetables, flowers and barks, not otherwise provided for; bismuth; bitter apples; blankets of all

author

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By Prof. J. K. Wead.

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WAREHOUSING BILL.

PASSED AUGUST 4, 1846.

AN ACT to amend an Act entitled "An Act to provide revenue from imports, and to change and modify existing laws imposing duties on imports, and for other purposes."

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the twelfth section of the act entitled "An Act to provide revenue from imports, and to change and modify existing laws imposing duties on imports, and for other purposes," approved the thirtieth day of August, one thousand eight hundred and forty-two, is hereby amended so as hereafter to read as follows:—[SEC. 12.] *And be it further enacted*, That on and after the day this act goes into operation, the duties on all imported goods, wares, or merchandise shall be paid in cash: *Provided*, That, in all cases of failure or neglect to pay the duties within the period allowed by law to the importer to make entry thereof, or whenever the owner, importer or consignee shall make entry for warehousing the same in writing, in such form and supported by such proof as shall be prescribed by the Secretary of the Treasury, the said goods, wares, or merchandise shall be taken possession of by the collector, and deposited in the public stores, or in other stores to be agreed on by the collector or chief revenue officer of the port and the importer, owner, or consignee, the said stores to be secured in the manner provided for by the first section of the act of the twentieth day of April, one thousand eight hundred and eighteen, entitled "An Act providing for the deposite of wines and distilled spirits in public warehouses, and for other purposes," there to be kept with due and reasonable care, at the charge and risk of the owner, importer, consignee, or agent, and subject at all times to their order upon payment of the proper duties and expenses, to be ascertained on due entry thereof for warehousing, and to be secured by bond of the owner, importer, or consignee, with surety or sureties, to the satisfaction of the collector, in double the amount of the said duties, and in such form as the Secretary of the Treasury shall prescribe: *Provided*, That no merchandise shall be withdrawn from any warehouse in which it may be deposited, in a less quantity than in an entire package, bale, cask, or box, unless in bulk; nor shall merchandise so imported in bulk be delivered, except in the whole quantity of each parcel, or in a quantity not less than one ton weight, unless by special authority of the Secretary of the Treasury. And in case the owner, importer, consignee, or agent of any goods on which the duties have not been paid, shall give to the collector satisfactory security that the said goods shall be landed out of the jurisdiction of the United States, in the manner now required by existing laws relating to exportations for the benefit of drawback, the collector and naval officer, if any, on an entry to re-export the same, shall, upon payment of the appropriate expenses, permit the said goods, under the inspection of the proper officers, to be shipped without the payment of any duties thereon. And in case any goods, wares, or merchandise, deposited as aforesaid, shall remain in public store beyond one year, without payment of the duties and charges thereon, then said goods, wares, or merchandise shall be appraised by the appraisers of the United States, if there be any at such port, and if none, then by two merchants to be designated and sworn by the collector for that purpose, and sold by the collector at public auction, on due public notice thereof being first given, in the manner and for the time to be prescribed by a general regulation of the Treasury Department; and at said public sale distinct printed catalogues descriptive of said goods, with the appraised value affixed thereto, shall be distributed among the persons present at said sale; and a reasonable opportunity shall be given before such sale, to persons desirous of purchasing, to inspect the quality of such goods; and the proceeds of said sales, after deducting the usual rate of storage at the port in question, with all other charges and expenses, including duties, shall be paid over to the owner, importer, consignee, or agent, and proper receipts taken for the same: *Provided*, That the overplus, if any there be, of the proceeds of such sales, after the payment of storage, charges, expenses, and duties as aforesaid, remaining unclaimed for the space of ten days after such sales, shall be paid by the collector into the treasury of the United States; and the said collector shall transmit to the Treasury Department, with the said overplus, a copy of the inventory, appraisement, and account of sales, specifying the marks, numbers, and descriptions of the packages sold, their contents, and appraised value, the name of the vessel and master in which and of the port or place whence they were imported, and the time when, and the name of the person or persons to whom said goods were consigned in the manifest, and the duties and charges to which the several consignments were respectively subject; and the receipt or certificate of the collector shall exonerate the master or person having charge or command of any ship or vessel, in which said goods, wares, or merchandise were imported, from all claim of the owner or owners thereof, who shall, nevertheless, on due proof of their interest, be entitled to receive from the treasury the amount of any overplus paid into the same under the provisions of this act: *Provided*, That so much of the fifty-sixth section of the general collection law of the second of March, seventeen hundred and ninety-nine, and the thirteenth section of the act of the thirtieth of August, eighteen hundred and forty-two, to provide revenue from imports, and to change and modify existing laws imposing duties on imports, and for other purposes, as conflicts with the provisions of this act, shall be, and is hereby repealed, excepting that nothing contained in this act shall be construed to extend the time now prescribed by law for selling unclaimed goods: *Provided, also*, That all goods, of a perishable nature, and all gunpowder, fire-crackers, and explosive substances, deposited as aforesaid, shall be sold forthwith.

SEC. 2.—*And be it further enacted*, That any goods, when deposited in the public stores in the manner provided for in the foregoing section, may be withdrawn therefrom and transported to any other port of entry, under the restrictions provided for in the act of the second March, seventeen hundred and ninety-nine, in respect to the transportation of goods, wares, and merchandise from one collection district to another, to be exported with the benefit of drawback; and the owner of such goods so to be withdrawn for transportation, shall give his bond with sufficient sureties, in double the amount of the duties chargeable on them, for the deposite of such goods in store in the port of entry to which they shall be destined, such bond to be cancelled when the goods shall be re-deposited in store in the collection district to which they shall be transported: *Provided*, That nothing contained in this section shall be construed to extend the time during which goods may be kept in store, after their original importation and entry, beyond the term of one year.

SEC 3.—*And be it further enacted*, That if any warehoused goods shall be fraudulently concealed in or removed from any public or private warehouse, the same shall be forfeited to the United States; and all persons convicted of fraudulently concealing or removing such goods, or of aiding or abetting such concealment or removal, shall be liable to the same penalties which are now imposed for the fraudulent introduction of goods into the United States; and if any importer or proprietor of any warehoused goods, or any person in his employ, shall by any contrivance fraudulently open the warehouse, or shall gain access to the goods, except in the presence of the proper officer of the customs, acting in the execution of his duty, such importer or proprietor shall forfeit and pay for every such offence one thousand dollars. And any person convicted of altering, defacing, or obliterating any mark or marks which have been placed by any officer of the revenue on any package or packages of warehoused goods, shall forfeit and pay for every such offence five hundred dollars.

SEC. 4.—*And be it further enacted*, That the collectors of the several ports of the United States shall make quarterly reports to the Secretary of the Treasury, according to such general instructions as the said Secretary may give, of all goods which remain in the warehouses of their respective ports, specifying the quantity and description of the same; which returns, or tables formed thereon, the Secretary of the Treasury shall forthwith cause to be published in the principal papers of the city of Washington.

SEC. 5.—*And be it further enacted*, That the Secretary of the Treasury be, and he is hereby, authorized to make, from time to time, such regulations, not inconsistent with the laws of the United States, as may be necessary to give full effect to the provisions of this act, and secure a just accountability under the same. And it shall be the duty of the Secretary to report such regulations to each succeeding session of Congress.

TARIFF,

OR,

RATES OF DUTIES

IMPOSED BY THE ACT OF CONGRESS OF JULY 31, 1846,

On all Goods, Wares and Merchandise imported into the U. States of America.

A

	DUTY.
ABSYNTH	100 ℘ cent.
Absynth, oil of, or wormwood	30 "
Acacia, or gum arabic	10 "
Accordions	20 "
Acetous acid	20 "
Acetate of lead, or white lead	20 "
——— of potasse	20 "
Acetic acid	20 "
Acetate of quicksilver	20 "
Acid, benzoic	20 "
——, boracic	20 "
——, citric, white or yellow	20 "
——, muriatic	20 "
——, nitric, or nitric fort	20 "
——, oxalic	20 "
——, pyroligneous	20 "
——, tartaric, in crystals or powder	20 "
——, sulphuric, or oil of vitriol	10 "
Acorns	20 "
Acids, all kinds of, used for chemical or medicinal purposes, or in the fine arts, not otherwise provided for	20 "
Adhesive felt, for covering ships' bottoms	free.
Adhesive plaster, salve	30 ℘ cent.
Adiantham	20 "
Adzes	30 "
Agaric, (a fungus)	20 "
Agates	10 "
———, bookbinders'	10 "
Alabata, in sheets or otherwise	30 "
Alabaster and spar ornaments	40 "
Alba, canella	20 "
Alconorque bark	5 "
Ale in bottle	30 "
Ale, otherwise than in bottles	30 "
Alkanet root	20 "
Alkermes	20 "
Alspice, oil of	30 "
Almonds	40 "
———, oil of, sweet	30 "
———, oil of, bitter	30 "
——— paste	30 "
Aloes	20 "
Alum	20 "
Amber	20 "
——— beads	30 "
———, oil of	30 "
Ambergris	20 "
Amethyst	10 "
Ammonia	10 "
———, salts of	20 "
Ammoniac, crude	20 "
———, refined	20 "
———, bole	20 "
Ammunition, cannister shot	30 "
———, cannon balls	30 "
———, chain shot	30 "
———, grape shot	30 "
———, gunpowder	20 "
Ammunition, langrel shot	30 ℘ cent.
———, musket balls	20 "
Anatomical preparations	30 "
Anchors, and all parts thereof	30 "
Anchovies, (in oil)	40 "
———, in bottles or kegs	40 "
Angelica root	20 "
Angora goats' wool or hair	20 "
——— gloves and mitts	30 "
Animals, imported for breed	free.
Animal oil, not otherwise enumerated	20 ℘ cent.
Animal carbon	20 "
Annatto	10 "
Annealed iron wire to pay duty as other iron wire.	30 "
Anise seed	20 "
Anise seed, oil of	30 "
Anthos, oil of	30 "
Antimony, crude	20 "
Antique oil	30 "
Antiquities	free.
Anvils	30 ℘ cent.
Any goods, wares, or merchandise of the growth, produce, or manufacture of the United States, or of its fisheries, upon which no drawback, bounty, or allowance have been paid	free.
Apothecaries' glass measures, with engraved lines, (see glass.)	
Apothecaries' vials and bottles, 6 oz. and under	30 ℘ cent.
Apothecaries' vials and bottles exceeding the capacity of six, and not exceeding the capacity of sixteen oz. each	30 "
Apparatus, philosophical, specially imported by order and for the use of any Society incorporated for philosophical or literary purposes, or for the encouragement of the fine arts, or by order and for the use of any seminary of learning, school or college within the United States or the territories thereof, according to the material of which it is composed	
Apparatus, philosophical, not specially imported, according to the materials of which they are composed.	
Apparel, wearing, and other personal baggage in actual use	free.
Aprons, silk	30 ℘ cent.
Aqua ammonia, or hartshorn	20 "
Aqua fortis	20 "
——— mellis, or honey water	30 "
Arabic, gum	10 "
Arrack	100 "
Armenian, bole	20 "
———, stone	20 "
Archelia, archil, or orchelia	20 "
Argent vivum, or quicksilver	20 "

	DUTY.
Argentine	20 ℘ cent.
Argol	5 "
Arms, fire	30 "
——, side	30 "
Arrow root	20 "
Arsenic, all	15 "
Articles embroidered with gold, silver or metal	30 "
Articles of the growth, produce, or manufacture of the United States, or its territories, brought back in the same condition as when exported, and on which no drawback was allowed	free.
Articles, all, composed wholly or chiefly in quantity of gold, silver, pearl, and precious stones, not otherwise specified	30 "
Articles not in a crude state, used in dyeing or tanning, not otherwise provided for	20 "
Articles, all, not free, and not subject to any other rate of duty	20 "
Articles manufactured from copper, or of which copper is the material of chief value, not otherwise specified	30 "
Articles worn by men, women, or children, of whatever materials composed, made up in whole or in part, by hand	30 "
Articles, all, imported for the use of the United States, according to material of which composed.	
Artificial feathers	30 "
Artificial flowers, or parts thereof	30 "
Asphaltes	20 "
Assafœtida	20 "
Asses' skin	30 "
—— ——, imitation of	30 "
Ava root	20 "
Aubuysson carpetings	30 "
Augers	30 "
Auripigmentum, or orpiment	10 "
Awl hafts	30 "
Awls	30 "
Axes	30 "
Axletrees, iron	30 "
Ayr-stones	20 "

B

	DUTY.
BACON	20 "
Baggage, personal, in actual use	free.
Bagging, called cotton bagging	20 ℘ cent.
Bags, bead-made in part by hand	30 "
——, grass	30 "
——, gunny	20 "
——, woolen	30 "
——, worsted	25 "
——, flax	20 "
——, hemp	20 "
——, carpet, woolen	30 "
——, silk	25 "
——, carpet, worsted	[illegible]
——, carpet, wool or worsted and leather	30 "
Baizes	25 "
Balls, billiard	30 "
——, cannon	30 "
——, musket	20 "
——, wash	30 "
Balm of gilead	30 "
Balsam copaiva	30 "
——, of Tolu	30 "
——, medicinal	30 ℘ cent.
Balsam, all kinds of cosmetic	30 "
Bamboos, unmanufactured	10 "
Bangups, a cotton stuff or cord (see cottons.)	25 "
Bark of cork trees, unmanufactured	15 "
——, Peruvian	15 "
——, all not specially mentioned	20 "
Barrege, cotton	25 "
Barrege, wool	30 "
——, worsted or silk and worsted	25 "
Barley	20 "
—— pearl, or hulled	20 "
Barytes, sulphate of	20 "
Band iron, slit or rolled	30 "
Bar iron, when manufactured in whole or in part by rolling	30 "
Bar iron, not manufactured in whole or in part by rolling	30 "
Bar wood	5 "
Barilla	10 "
Bastared files	30 "
Bassoons	20 "
Baskets, wood or osier	30 "
——, palm leaf	30 "
——, straw	30 "
——, grass or whalebone	30 "
Bast ropes	25 "
Battledores	30 "
Bay water, or bay rum	30 "
—— wax, or myrtle wax	20 "
Bayonets	30 "
Bdellium, if crude	20 "
——, refined	20 "
Beads of precious stones	30 "
——, gold and silver	30 "
——, all not otherwise enumerated	30 "
Beans, tonkay	20 "
——, vanilla	20 "
——, all other not specially mentioned	20 "
Beaver, fur undressed on the skins	10 "
Beam knives	30 "
Beams, scales	30 "
Bed feathers	25 "
—— ticking, linen	20 "
—— ticking, cotton	25 "
—— caps	30 "
—— screws	30 "
—— sides, as carpeting	30 "
Beef	20 "
Beer in bottles	30 "
——, otherwise than in bottles	30 "
Bees wax	20 "
Bellows pipes	30 "
Bell cranks	30 "
—— levers	30 "
—— pulls	30 "
Bellows	30 "
Belts, sword leather	30 "
Benzoates	30 "
Benzoic acid, or flor benzoin	20 "
Benzoin, (a Gum)	30 "
Bed spreads, or covers, made of the scraps or waste ends of printed calicoes sewed together	25 "
Bells, of bell metal, fit only to be remanufactured	5 "
Bell metal, manufactured	30 "
Bells, silver	30 "
——, gold	30 "
Bergamot, essence of	30 "
Berries, used for dyeing, all exclusively, in a crude state	5 "

	DUTY.
Berries, not otherwise provided for	20 ℘ cent.
Bezoar stones	20 "
Bichromate of potash	20 "
Bick irons	30 "
Binding, carpet	25 "
Binding, cotton	25 "
———, woolen	30 "
———, worsted	25 "
———, silk	25 "
———, leather	30 "
———, linen	20 "
———, quality	25 "
Bird's eye stuff, linen	20 "
——— worsted stuff	25 "
Birds	20 "
Bismuth,	20 "
———, oxide of	20 "
Bitts, carpenters'	30 "
Bitter apple	20 "
Bitumen	20 "
Black, ivory	20 "
———, lamp	20 "
——— lead, pots	30 "
——— glass bottles, not exceeding the capacity 1 quart	30 "
Black glass bottles, exceeding 1 qt.	30 "
——— lead powder	20 "
Blacking	20 "
Bladders	20 "
Blacksmiths' hammers	30 "
——— sledges	30 "
Black lead pencils	30 "
——— frankfort	20 "
Blankets, all	20 "
Blankets of mohair or goats' hair	20 "
Bleaching powders	10 "
Blue, Prussian	20 "
———, vitriol	20 "
———, guineas, (see cottons)	25 "
Blooms, iron in, subject to the same duty as iron in bolts or bars	30 "
Boards, planed	20 "
———, rough	20 "
Bobinet lace	25 "
Bobbin	25 "
——— wire, covered with cotton	30 "
Bocking	25 "
Bodkins, ivory	30 "
———, bone	30 "
———, silver	30 "
———, gold	30 "
———, plated	30 "
———, gilt	30 "
———, iron	30 "
———, steel	30 "
———, brass	30 "
———, copper	30 "
Boiler plates	30 "
Bologna sausages	30 "
Bolting cloths	25 "
Bolts, iron, for fastenings	30 "
———, brass, for do	30 "
———, copper	20 "
———, composition	30 "
Bolt rope, as cordage, (tarred)	25 "
——— rope, as cordage, (untarred)	25 "
———, iron, not manufactured in whole or in part by rolling	30 "
Bolt iron, when manufactured in whole or in part by rolling	30 "
Bole ammoniac, or Armenian bole	20 "
Bone, black	20 "
Bonnets, Leghorn	30 "

	DUTY.
Bonnets, chip	30 ℘ cent.
———, grass	30 "
———, fur leather	30 "
Bonnets, straw	30 "
———, muslin	30 "
———, silk or satin	30 "
——— wire, covered with silk	30 "
——— wire, covered with cotton thread or other material	30 "
Boucho leaves	20 "
Bone alphabets	30 "
——— chessmen	30 "
———, whale, rosettes	30 "
———, tip and bones	5 "
———, whale, other manufactures of	30 "
———, whale, not of the American fisheries	20 "
Bone, manufactures of	30 "
Boots	30 "
———, laced, silk or satin for children	30 "
Bootees, for women or men, silk	30 "
Boots and bootees, men's, of leather	30 "
———, women's of leather	30 "
———, children's of leather	30 "
Book binders' agates ferrulea	30 "
Books, blank, when bound	20 "
———, blank, when unbound	20 "
Books, periodicals and other works in the course of printing and republication in the U. S.	20 "
Books, printed magazines, pamphlets, periodicals, and illustrated newspapers, bound or unbound, not otherwise provided for	10 "
Books, Hebrew, or of which that language forms the text when bound	10 "
Books, do. do. unbound	10 "
———, all, in foreign languages, except Latin, Greek, and Hebrew, bound or in boards	10 "
Books, do. do. in sheets or pamphlets	10 "
Books, editions of works in Hebrew, Greek, Latin, or English, which have been printed 40 years prior to date of importation	10 "
Books, all reports of Legislative Committees, appointed under foreign governments	10 "
Books, Polyglots, Lexicons, and Dictionaries	10 "
Books of Engravings, bound or unbound	10 "
Books and instruments, professional, of persons arriving in the United States	free.
Boot webb	20 ℘ cent.
Borax, or tincal	25 "
Botany, specimens in	free.
Bottles, apothecaries, exceeding the capacity of 6 and not exceeding the capacity of 16 ounces each	30 ℘ cent.
Bottles, black glass, not exceeding one quart	30 "
Bottles, black glass, exceeding one quart	30 "
Bottles, perfumery and fancy, not exceeding the capacity of 4 ounces each	30 "
Bottles, perfumery and fancy, exceeding 4 ounces, and not exceeding 16 ounces	30 "

	DUTY.
Bougies	30 ℘ cent.
Boxes, gold or silver	30 "
——, musical	20 "
——, japanned dressing	30 "
——, all wood	30 "
——, sand, of tin	30 "
——, shell, not otherwise enumerated	30 "
Boxes, if paper only, not japanned	30 "
——, snuff, paper	30 "
——, fancy, not otherwise specified	30 "
Box boards, paper	30 "
Bracelets, gold or set	30 "
——, gilt	30 "
——, hair	25 "
Braces, carpenters', without bitts	30 "
—— and bitts, carpenters'	30 "
Brace bitts	30 "
Braces or suspenders, silk, with buckles	30 "
Braces or suspenders, cotton	30 "
—— or suspenders, worsted or wool	30 "
—— or suspenders, all leather	30 "
——, all other	30 "
——, India Rubber	30 "
Brackets	30 "
Brads, not exceeding 16 ounces to the 1000	30 "
Brads, exceeding 16 oz. to the 1000	30 "
Braids, cotton	25 "
——, in ornaments for head dresses	30 "
——, hair, not made up for head dresses	25 "
Braids, hair, made up for head dresses	30 "
——, straw, for making bonnets or hats	30 "
Brandy	100 "
Brass, manufactures of, not otherwise enumerated	30 "
Brass in plates or sheets	30 "
—— in bars	5 "
—— in pigs	5 "
——, old, only fit to be re-manuf.	5 "
Brass wire	30 "
——, rolled	30 "
——, battery	30 "
—— studs	30 "
—— screws	30 "
Braziers' rods, of 3/16 to 10/16 of an inch diameter	30 "
Brazil paste, or pasta de Brazil	15 "
—— pebble	10 "
—— wood	5 "
—— pebbles prepared for spectacles	30 "
Bread baskets, japanned	30 "
——, plated	30 "
——, silver	30 "
Breccia	20 "
Bricks	20 "
Britannia ware	30 "
Bridle bits, (see saddlery.)	
Bridles	30 "
Brimstone, crude, or flower of sulphur	15 "
——, rolled	20 "
Bristol stones	20 "
—— boards	30 "
——, perforated	30 "
Bristles	5 "
Brodequins, woolen	30 "
——, leather	30 "
Bronze casts	30 "
Bronze, all manufactures of	30 "
—— metal in leaf	20 "
—— powder	30 "

	DUTY.
Bronze, pale, yellow, white and red	20 ℘ cent.
——, liquid, gold or bronze color	20 "
Brown, rolls, linen	20 "
——, Spanish, dry	30 "
——, Spanish, in oil	30 "
—— smalts	20 "
Brooms, all kinds	30 "
Brucine	20 "
Brushes of all kinds	30 "
Buckles of copper, brass, iron, steel, pewter, tin, lead, or of which either of these articles is a component material	30 "
Buckles, chiefly of gold or silver	30 "
Buckram	20 "
Bugles, musical instruments	20 "
——, glass, if cut	40 "
——, glass, if not cut	30 "
Building stones	10 "
Bullets	20 "
Bullrushes	20 "
Bulbs, or bulbous roots	free.
Bullion	free.
Bunting	25 ℘ cent.
Burlaps	20 "
Burr stones, unwrought	10 "
——, wrought	10 "
Burgundy pitch	25 "
Busts, lead	30 "
Buttons, metal, all kinds of	25 "
Buttons, all other	25 "
Button moulds, of whatever material	25 "
Butter	20 "
Butchers' knives	30 "
Butt hinges, cast iron	30 "

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CABINET WARES	30 "
Cables, tarred	25 "
——, untarred	25 "
——, made of grass	25 "
——, iron or chain, or parts of	30 "
Caddie balls	30 "
Cadmium	20 "
Cajeput, or cajeputa, oil of	30 "
Cakes, linseed	20 "
Calamine	20 "
Calx	20 "
Caliminaris lapis	20 "
Calcined magnesia	30 "
Calfskins, raw	5 "
——, salted in a raw state	5 "
——, tanned	20 "
Calomel, and all other mercurial preparations	25 "
Camblets, of mohair or goats	25 "
Cameos, real	10 "
——, imitation of	10 "
——, real or imitation, set	30 "
Camels' hair	10 "
—— pencils, in quill	80 "
——, other	30 "
Camomile flowers	20 "
Camphor, refined	40 "
——, crude	25 "
Camwood	5 "
Canary seed	free.
Crancrorum oculi, or crab's eye	20 ℘ cent.
Canella, alba	20 "
Candlesticks, alabaster	40 "
——, bone	30 "
——, earthenware	30 "
——, brass	30 "

	DUTY.
Candlesticks, bronze	30 ℘ cent.
———, gilt	30 "
———, gold	30 "
———, glass cut	40 "
———, not cut	30 "
———, iron	30 "
———, japanned	30 "
———, marble	30 "
———, plated	30 "
———, pewter	30 "
———, porcelain	30 "
———, silver	30 "
———, spa	40 "
———, stone ware	30 "
———, tin	30 "
———, washed	30 "
Candles, tallow	20 "
———, wax	20 "
———, spermaceti	20 "
———, stearine	20 "
Candy, sugar	30 "
Canes, walking, finished or not	30 "
Cannetille, a wire ribbon	30 "
Cannon, brass	30 "
———, iron	30 "
Cantharides	20 "
Canton crapes	25 "
Canvas, for floor cloths or wearing apparel	20 "
Canvas, for sails, such as sail duck	20 "
Caoutchouc gums	20 "
Capers	30 "
Cap wire, covered with silk	30 "
———, covered with cotton thread	30 "
Caps of chip	30 "
———, cotton wove	20 "
——— of cotton, if jointly made by hand	30 "
——— of fur	30 "
——— Kilmarnock, wove	30 "
——— of lace, trimmed	30 "
——— of lace, not trimmed	30 "
——— of leather	30 "
——— of linen	30 "
——— of silk	30 "
——— of wool, wove	30 "
——— of worsted, wove	30 "
Caps, gloves, leggins, mits, socks, stockings, wove shirts and draws, and all similar articles made in frames, and worn by men, women, or children, and not otherwise provided for	30 "
Cap pieces for stills	30 "
Caps, lace, sewed	30 "
———, lace, not sewed	30 "
Capsules	30 "
Carbines or carabines	30 "
Carbonate of magnesia	30 "
———, sal or brinal of soda	20 "
——— of Ammonia	10 "
Carboys, of the capacity of half a gal.	30 "
——— above half, and not above 3 gallons	30 "
Carboys, exceeding 3 gallons	30 "
Carbuncles	10 "
Cardamom seed	free.
Card cases, of whatever material composed	30 ℘ cent.
Cards, playing	30 "
———, visiting	30 "
———, blank	30 "
———, wool	30 "
———, cotton	30 "
Carmine	20 "

	DUTY.
Caroline plaids, cotton and wool	30 ℘ cent.
Caroline plaids, stripes, cotton, as cottons	25 "
Carpeting, Aubuysson	30 "
———, matting	25 "
Carpet binding	25 "
Carpets and carpeting, Brussels	30 "
———, ingrained	30 "
———, treble ingr'd	30 "
———, Turkey	30 "
———, Venetian	30 "
———, Wilton	30 "
———, oil cloth	30 "
———, straw	25 "
Carpets, Saxony	30 "
Carpet bags, woolen	30 "
———, if part leather	30 "
———, worsted	25 "
Carriages of all descriptions, and parts thereof	30 "
Carriage springs	30 "
Carui, or caraway, oil of	30 "
Carvers	30 "
Cascarilla	20 "
Cashmere, borders of wool, in whole or in part	30 "
Cashmere of Thibet	25 "
——— cloth	30 "
——— gown patterns, wool being a component material	30 "
Cashmere gowns, made	30 "
——— shawls, Thibet	25 "
——— ———, wool being a component part	30 "
Casement rods, iron for	30 "
Cases, fish skin	20 "
Cassimere, woolen	30 "
Cassimere, cotton, wool being a component part, chief value	30 "
Casks, empty	30 "
Cassada, or meal of	20 "
Cassia, Chinese, Calcutta and Sumatra	40 "
Cassia buds	20 "
——— fistula	20 "
Castanas, or castinai	30 "
Castings of plaster	30 "
——— of iron, (except vessels,) all other, not specified, even if with wrought iron rings, hoops, handles, &c.	30 "
Castings, iron vessels	30 "
Castor beans	20 "
——— oil	20 "
Castors, brass or iron	30 "
———, wood	30 "
Castors or cruets, silver, with or without glasses	30 "
Castors or cruets, plated, do. do.	30 "
———, wood, do. do.	30 "
Castor glasses, not in the frames or cruets, cut	40 "
Castor glasses, not in the frames or cruets, not cut	30 "
Castorine lize, woolen cloth	30 "
Castoreum	20 "
Cast shoe bills	30 "
Cast iron vessels, not otherwise specified	30 "
Catches, brass, copper, or iron	30 "
Catechu	10 "
Catgut	20 "
Catsup	30 "
Caulking mallets	30 "

	DUTY.
Caustic	30 ℘ cent.
Cayenne pepper	30 "
Cedar wood	20 "
Celtz water	30 "
Cement, Roman	20 "
Cerise, eau de, kerch wassar, or cherry water, a cordial	100 "
Ceruse, dry or in oil	20 "
Chafing dishes, copper	30 "
———, iron or tin	30 "
Chain cables	30 "
Chains, coil, ⅜ of an inch and over in diameter, the links of the form peculiar to chain cables	30 "
Chains, coil, under ⅜ inch	30 "
Chain breeching, iron	30 "
—— curbs, gilt	30 "
Chains, hair	30 "
———, iron	30 "
———, plated	30 "
———, silver	30 "
———, steel	30 "
———, tinned	30 "
———, washed	30 "
Chains, brass	30 "
———, copper	20 "
———, iron, suitable for cables	30 "
———, iron, not otherwise specified	30 "
———, gold or silver	30 "
———, gold or silver, if jewelry	30 "
———, gilt, if jewelry	30 "
———, gilt	30 "
———, plated	30 "
———, steel	30 "
———, tinned	30 "
———, washed	30 "
———, dog	30 "
———, ox	30 "
———, trace	30 "
Chairs, sitting	30 "
Chalk, red	20 "
———, red, pencils	30 "
———, French	20 "
———, white	5 "
Chambray gauze, cotton, as cotton.	25 "
———, if wool is a component part	30 "
———, of silk only	25 "
Chamomile flowers	20 "
Chandeliers, brass	30 "
———, glass, cut	40 "
Charbon, animal	20 "
Charts	10 "
Charts, books of, not connected with any work of which they form a volume	10 "
When so connected, will pay the same as the other volumes.	
Checks, cotton, (see cottons)	25 "
———, princess, wool	30 "
———, princess, worsted	25 "
———, linen	20 "
Cheese	30 "
Chemical preparations, not otherwise enumerated	30 "
Chemical salts, not otherwise enumerated	20 "
Chenille, cords or trimming of, cotton	25 "
Cheroots, (India segars,)	40 "
Cherry rum, a cordial	100 "
Chessmen, bone, ivory, or rice	30 "
———, wood	30 "
Chest handles	30 "
Childrens' shoes	30 "
Childrens' slippers	30 "

	DUTY.
China ware	30 ℘ cent.
—— root	20 "
Chinchilla skins, undressed	10 "
——— ———, dressed	20 "
Chip hats or bonnets	30 "
Chisels, socket	30 "
———, all other	30 "
Chloride of lime	10 "
Chlorometers, glass	30 "
Chocolate	20 "
Choppa romals and bandanna handkerchiefs, silk	25 "
Chowdagary, a manufacture of cotton	25 "
Chromate of potash	20 "
——— lead	20 "
Chromic, yellow	30 "
———, acid	20 "
Chronometers, and parts	10 "
Chrysolites	20 "
Chrystals of tin	20 "
Ciar, or coiar, rope	25 "
Cicutar	20 "
Cigars	40 "
———, paper	40 "
Cinchona	15 "
Cinchonine	20 "
Cinnabar	25 "
Cinnamon	30 "
———, oil of	30 "
Circingle webb, (woolen)	30 "
Circassians, (worsted)	25 "
Citrate of lime	20 "
Citric acid	20 "
Citron, in its natural state	20 "
———, preserved	40 "
———, oil of	30 "
Civit, oil of	30 "
Clasps, brass	30 "
———, gold or silver	30 "
———, gilt or plated	30 "
———, steel	30 "
———, set, gold or silver	30 "
———, iron	30 "
Clay, ground or prepared	20 "
———, unwrought	5 "
Clayed sugar, white	30 "
Cloaks	30 "
Cloak pins, gilt or plated	30 "
———, iron or steel	30 "
Clocks	30 "
Cloth, India rubber, wool being a component part	30 "
Cloth, India rubber, linen being a component part	30 "
Cloth, woolen	30 "
———, leopard spot, woolen	30 "
———, bolting	25 "
———, all oil, for floors, patent stamped, printed, or painted	30 "
Cloth, oil, not denominated patent floor cloth	30 "
Cloth, hemp	20 "
Clothing, ready made	30 "
———, all articles worn by men, women, or children, not otherwise specified, of whatever material composed, made wholly or in part by hand	30 "
Cloves	40 "
———, oil of	30 "
Coaches, or parts thereof	30 "
Coach furniture of all descriptions	30 "
—— lace, according to material composed of.	

	DUTY.
Coal	30 ⅌ cent.
Coal-hods, copper	30 "
———, iron	30 "
Coatings, mohair or goats' hair	25 "
Cobalt	20 "
Cochineal	10 "
Coculus indicus	20 "
Cocks	30 "
Cocoa	10 "
——— shells	10 "
Cocoa-nuts, West India	20 "
Codilla, or tow of hemp or flax	15 "
Codfish, dry	20 "
Coffee, when imported in American vessels, from the place of its growth	free.
Coffee, the growth or production of the possessions of the Netherlands, imported from the Netherlands	free.
Coffee-mills	30 ⅌ cent.
Coins, gold or silver	free.
———, cabinets of, specially imported	
———, cabinets of, not specially imported, and of copper	free.
Coins, copper	free.
Coir	25 ⅌ cent.
Coke	30 "
Colcother, dry	30 "
———, in oil	30 "
Cold cream	30 "
Colocynth	20 "
Cologne water	30 "
Colombo root	20 "
Coloquintida	20 "
Colors, water	30 "
Colts' foot	20 "
Cols, sanglier, cravat stiffners	30 "
Combs, curry	30 "
———, all for the hair, of whatever material	30 "
Commode handles	30 "
——— knobs	30 "
Comforters, made of wool	30 "
Comfits, preserved in sugar, brandy, or molasses	40 "
Compasses, brass, iron, or steel	30 "
———, mariners'	30 "
———, wood	30 "
Composition of glass or paste, set	30 "
———, not set	10 "
Concans, India	25 "
Coney wool	10 "
Confectionary, all not otherwise provided for	30 "
Contrayema root	20 "
Copper, in plates or sheets, called braziers' copper, and other in sheets, not otherwise provided for	20 "
Copper bottoms	20 "
——— still bottoms, & parts thereof	20 "
——— plates engraved	30 "
Copper, manufactures of, not otherwise specified	30 "
Copper wire	30 "
——— vessels	30 "
——— for the use of the mint	free.
——— suited to the sheathing of ships; but none is to be so considered except that which is 14 inch. wide and 48 inches long, and weighing from 14 to 34 oz. per square foot	free.
Copper rods	20 ⅌ cent.
——— bolts	20 "
——— spikes	20 "
——— nails	20 "

	DUTY.
Copper in pigs	5 ⅌ cent.
——— in bars	5 "
———, old, fit only to be re-manufactured	5 "
Copper ore	free.
Copperas	20 ⅌ cent.
Copper, chafing dishes	30 "
Copper, sulphate of	20 "
Coral	20 "
———, cut or manufactured	30 "
Cordage, tarred	25 "
———, untarred	25 "
Cordials, all kinds	100 "
Coriander seed	20 "
Corks	30 "
Cork, manufactures of	30 "
Cork-tree, bark of, unmanufactured	15 "
Cornelian stone	10 "
Corn fans	30 "
Corn, Indian or maize	20 "
Corrosive sublimate	25 "
Corsets	30 "
Cosmetics	30 "
Cotton bagging	20 "
———, easy embroidery, or floss	25 "
Cotton,	free.
——— cord, gimps and galloons	30 ⅌ cent.
——— braces, or suspenders	30 "
———, all manufactures of, not otherwise enumerated	25 "
Cotton caps, gloves, leggins, mits, socks, stockings, wove shirts and drawers, made on frames	20 "
Cotton mits	20 "
——— gloves	20 "
——— thread, twist and yarn, all unbleached and uncolored	25 "
Cotton thread, twist, and yarn, all bleached or colored	25 "
Cotton twist, yarn, and thread, all other on spools or otherwise	25 "
Cotton lace, known as trimming or bobbinet	25 "
Cotton lace, all other	25 "
——— stockings	20 "
Counters, bone, ivory, pearl, or rice	30 "
———, gold or silver	30 "
Counting-house boxes, entirely paper	30 "
———, with brass rings	30 "
Court plaster	25 "
Cow-hides, raw	5 "
Cow-hides, tanned	20 "
Cowage, or cowitch	20 "
Cowries, (shells)	5 "
Crab-claws	20 "
Crapes, silk	25 "
Crash	20 "
Cranks, mill, of wrought iron	30 "
Cravats, in pieces or single, unmade, according to their material.	
Cravats	30 "
Cravat stiffners	30 "
Crayons	30 "
Crayon pencils	30 "
Creas, cotton, as cottons	25 "
———, linen	20 "
Cream of tartar	30 "
Crocus powder	20 "
Crockery	30 "
Crowns, Leghorn hat	30 "
Crucibles, black lead	30 "
———, sand	30 "
Crystals, watch	30 "
———, glass, for seals, (see glass.)	

	DUTY.
Crystals, orange, (see glass.)	
Cubebs	20 ℘ cent.
Cudbear	10 "
Cummin seed	free.
Cupboard turns	30 ℘ cent.
Curls, hair	30 "
Currriers' knives	30 "
Currants	40 "
Curtain rings	30 "
Custas, as manufactures of cottons	25 "
Cutch	10 "
Cut iron nails	30 "
Cutting knives	30 "
Cut glass ware, not otherwise specified	40 "
Cutlasses	30 "
Cutlery, all kinds	30 "
Cyanine of iodine	30 "
——— potassium	30 "
——— zinc	30 "

D

DAGGERS	30 "
Dates	40 "
Decanters, cut glass	40 "
———, plain do	30 "
Delph	30 "
Delphine	20 "
Demijohns, of half gallon or less	30 "
———, above half and not exceeding three	30 "
Demijohns, exceeding three	30 "
Denmark satin, or satteens, entirely stuff	25 "
Dentifrice	20 "
Devonshire kerseys	30 "
Diamonds	10 "
——— set	30 "
——— glaziers'	15 "
Diaper linen	20 "
Diapers, cotton	25 "
Dice, ivory or bone	30 "
Dimities and dimity muslin, (see cottons)	25 "
Dimity furniture, dimity cambrics, and all other dimity, (see cottons.)	25 "
Directions for patent medicines	20 "
Dirks	30 "
Dishes, chafing, copper	30 "
———. iron or tin	30 "
Distilled vinegar, medicinal	30 "
Diuretic, sal	20 "
Dividers, brass, iron, or steel	30 "
———, silver	30 "
———, wood,	30 "
Dog chains	30 "
Dolls, of every description	30 "
Domets, a flannel	25 "
Dominoes, bone or ivory	30 "
———, bone or ivory, if any metal	30 "
Dowlas	20 "
Doyley's cotton	25 "
——— linen	20 "
——— woolen	30 "
Down, all kinds	25 "
Dragons' blood	15 "
Drawing pencils, black lead	30 "
———, not black lead	30 "
Drawings	10 "
Drawer knobs, of brass, iron, steel, washed, gilt, or plated	30 "
Drawer knobs, of brass and glass	30 "
———, entirely of cut glass	40 "
Drawer knobs, entirely of plain glass	30 "
Drawer knobs, ivory	30 ℘ cent.
Drawer knobs, bone	30 "
Drawing knives	30 "
Drawers, Guernsey, wool or worsted	30 "
———, knit, without needle-work	30 "
———, silk, wove	30 "
———, cotton, wove	20 "
Dressed furs, on the skin	20 "
Dried pulp	20 "
Drillings, linen	20 "
———, if cotton be a component material, subject to the regulations respecting cotton cloths	25 "
Drugs, dyeing, not otherwise enumerated	20 "
Drugs, medicinal, not otherwise enumerated, in a crude state	20 "
Duck, Holland, English, Russia, half-duck, and all other sail duck	20 "
Duck, Ravens, of hemp	20 "
———, of flax	20 "
Dutch metal, in leaf	20 "
Durants, worsted stuff	25 "
Dust pans	30 "
Dutch pink	20 "
Dyeing articles, used principally for, not otherwise enumerated	20 "
Dye woods	5 "
Dyeing drugs, and materials for composing dyes, not otherwise enumerated	20 "

E.

EARTH, in oil	30 "
Earth, brown, red, blue, yellow, dry, as ochre	30 "
Earthenware	30 "
Ebony, unmanufactured	20 "
———, manufactures of, or of which it is the material of chief value	40 "
Elastic garters, made of elastic wire, covered with leather, with metal clasps	30 "
Elephants' teeth	5 "
Elecampane	20 "
Embroideries, all in gold or silver, fine or half fine, or other metal	30 "
Embroidery, if done by hand with a needle, and with thread of gold	30 "
Emeralds	10 "
Emery	20 "
Emetic, tartar	20 "
Engravers' copper, prepared or polished	30 "
Engravers' scrapers	30 "
——— burnishers	30 "
———or lined apothecaries' glass measures, (see glass.)	
Engravings, books of, bound or not	10 "
Epaulets, plated	30 "
———, gilt, mi fin	30 "
———, mi fin	30 "
———, wool	30 "
———, cotton	30 "
———, of gold and silver	30 "
Epsom salts	20 "
Equalising files	30 "
Escutcheons, silver	30 "
Escutcheon, brass, iron, steel, gilt, or plated	30 "
Escutcheon pins	30 "
Essence of aspic, or d'aspic	30 "
——— bergamot	30 "

	DUTY.
Essence of juniper	30 ℘ cent.
——— cloves	30 "
——— lavender	30 "
——— lemons	30 "
——— muscade or nutmegs	30 "
——— mustard	30 "
——— oranges	30 "
——— origanum, or thyme	30 "
——— rosemary	30 "
——— rose	30 "
——— rue	30 "
——— sabine	30 "
——— spruce	30 "
——— tyre	30 "
——— ginger	30 "
——— peppermint	30 "
Estopillas, linen	20 "
Etchings or engravings	10 "
Ether	20 "
Etoile, or stars for ornaments, gold, or mi fin	30 "
Ether, sulphuric	20 "
Extract of Balladonna	30 "
——— Campeachy wood	20 "
——— cicutæ	30 "
——— colocynth	30 "
——— elaterium	30 "
——— gentian	30 "
——— hyosiamus	30 "
——— indigo	20 "
——— logwood	20 "
——— annux vomica	30 "
——— madder	20 "
——— opium	30 "
——— rhatania	30 "
——— rhubarb	30 "
——— stramonium	30 "
Extracts and decoctions of dye woods not otherwise provided for	20 "
——— all other	30 "
Eyes and rods for stairs	30 "
——, bulls', a bean	20 "
——, bulls', glass	30 "

F

	DUTY.
FALSE collars	30 "
Fans, all	30 "
Fancy, or perfumed shaving soaps, including Windsor soap, and wash balls	30 "
Fancy vials and bottles not exceeding the capacity of 4 oz. each, uncut	30 "
Fancy vials and bottles exceeding 4 ounces, and not exceeding 16 ounces each, uncut	30 "
Fastenings, shutter or other, of copper, iron, steel, brass, gilt, plated or japanned	30 "
Fearnought cloth	30 "
Feathers, ornamental	30 "
——— for beds	25 "
Felt, patent adhesive, for ships' bottoms	free.
Felts, or hat bodies made in whole or in part of wool	20 ℘ cent.
Feldspar	20 "
Felting, hatters'	30 "
Fennel, essence of	30 "
Ferrets, cotton	25 "
Ferri, rubigo	20 "
Fiddles	20 "
Fids	20 "
Fifes, bone	20 "
——, ivory	20 "
Fifes, of wood	20 ℘ cent.
Figures, alabaster	40 "
———, brass	30 "
———, bronze	30 "
———, (such as used in churches) gold or silver	30 "
Figures, gilt or plated	30 "
———, marble	30 "
———, plaster, if baked	30 "
———, plaster, cast	30 "
Figs	40 "
Fig blue	20 "
Filberts	30 "
Files	30 "
File cuts	30 "
Filtering stones	30 "
——— unmanufactured	20 "
Fire arms, other than muskets and rifles	30 "
Fire crackers	30 "
—— irons	30 "
—— screens	30 "
—— wood	30 "
Fish, pickled, other than in barrels or half barrels not specified	20 "
Fish, foreign caught, dry	20 "
——, mackerel, and herring pickled	20 "
——, salmon, pickled or dry salted	20 "
——, salmon, smoaked	20 "
——, all other pickled	20 "
——, fresh, for daily consumption, foreign	20 "
——, other, in oil	40 "
—— glue, called isinglass	20 "
—— hooks	30 "
—— sauce	30 "
—— skins, raw	20 "
—— skin cases	20 "
Fisheries of the United States and their territories, all products of	free.
Fishing nets, other than dip or scoop nets	30 "
Flags, floor matting, made of	25 "
——, carpets and carpeting, and floor cloths, made of	25 "
Flageolets, wood	20 "
———, bone or ivory	20 "
Flannels, all	25 "
Flap hinges	30 "
———, cast	30 "
Flasks, or bottles that come in gin cases	30 "
Flasks, powder, brass, copper, or japanned	30 "
Flasks, horn, entirely of	30 "
Flat irons	30 "
Flats, for making hats or bonnets	30 "
Flax, unmanufactured	15 "
——, all manufactures of, or of which flax is a component part, not otherwise specified	20 "
Flaxseed	20 "
Fleams	30 "
Fleshers (knives)	30 "
Flies, Spanish, or cantharides	20 "
Flints	5 "
Flint stone	5 "
Flints, ground	5 "
Float files	30 "
Floor cloth, all stamped, printed or painted	30 "
Floor cloth, dish, or table mats of	30 "
—— cloth, lined with woolen or wool	30 "
—— matting, all	25 "

	DUTY.
Flor benzoin	30 ℘ cent.
Florentine buttons, covered with bombazette over a metal form	25 "
Floss silk, and other similar silks, purified from the gum.	25 "
Floss cotton, (see cotton thread)	25 "
Flour, of wheat	20 "
——, of other grain	20 "
Flour-sulphur	15 "
Flower water, orange	30 "
Flowers, artificial	30 "
Flowers, all not otherwise provided for	20 "
Flutes, of wood	20 "
——, ivory or bone, entirely	20 "
Flushings	30 "
Foils, fencing	30 "
Foil, copper	30 "
——, silver	30 "
——, tin	15 "
Fol, digitalis	20 "
Forks, of gold or silver	30 "
——, of brass, lead, pewter, iron, steel, tin, or of which either of these is a component part	30 "
Forks, wood, wholly of	30 "
——, with wood, ivory, turtle shell, mother of pearl, deer horn, or bone handles, and iron or steel blades	30 "
Forge hammers	30 "
Forbidden fruit	20 "
Fossils	free.
Fox glove	20 ℘ cent.
Frames, or sticks for umbrellas or parasols	30 "
Frames, plated cruet	30 "
——, quadrant	30 "
——, silver cruet	30 "
Frankfort black	20 "
Frankincense, a gum	20 "
French green	20 "
Fringes, cotton	25 "
Fringes, wool	30 "
Fringes, merino	25 "
Frize, or ratteens, of wool	30 "
Frizettes, hair	30 "
——, silk	30 "
Frocks, guernsey	30 "
Frosts, (glass)	20 "
Fruits, preserved in brandy or sugar.	40 "
——, pickled	30 "
——, green or ripe	20 "
Frying pans	30 "
Fullers' boards	30 "
Fullers' earth	10 "
Fulminates, or fulminating powders	20 "
Furniture, coach and harness	30 "
Furniture, brass, copper, iron or steel, not coach or harness	30 "
Furnitures, calico or chintz	25 "
Furniture, household, not otherwise specified	30 "
Furs, undressed, all kinds of, on the skin	10 "
Fur, dressed, all on the skin	20 "
—— hats, or caps of	30 "
——, hat bodies or felts	30 "
Furs, hatters', dressed, or undressed not on the skin	10 "
Fustic	5 "
Fur muffs or tippets, or other manufactures not specified	30 "

G

	DUTY.
GALANGA	20 ℘ cent.
Gallengal, or gallengal root	20 "
Galloons, gold or silver, fine or half fine	30 "
Galls, nut	5 "
Gamboge, crude	20 "
——, refined	20 "
Game bags, leather	30 "
——, twine	30 "
Garance, or madder	5 "
Garnets, glass, (see glass.)	
——, a precious stone	10 "
——, imitation of, a composition	10 "
——, hardware	30 "
Garden seeds, not otherwise specified	free.
Garters, elastic, made of wire, covered with leather, with or without metal clasps	30 ℘ cent.
Garters, India rubber, with clasps	30 "
Gauze, cotton	25 "
Gelatine	30 "
Gems	10 "
——, set	30 "
Gentian, or gentian root	20 "
German silver, manufactured or not	30 "
Gig hames	30 "
—— springs	30 "
—— handles	30 "
Gilt bases	30 "
—— capitals	30 "
—— chains	30 "
—— chains, if mock jewelry	30 "
—— ear-rings	30 "
—— paper	30 "
—— pins	30 "
—— pins, if mock jewelry	30 "
—— rings	30 "
—— rings, if mock jewelry	30 "
—— ware, silver	30 "
—— ware, of other metals	30 "
—— wire	30 "
Gilt watch chains	30 "
—— watch seals	30 "
—— watch keys	30 "
—— wood	30 "
—— studs	30 "
Gimblets	30 "
Gimps, cotton	30 "
——, silk	30 "
——, thread	30 "
——, wire being a component part.	30 "
Gin, 1st proof	100 "
——, 2d proof	100 "
——, 3d proof	100 "
——, 4th proof	100 "
——, 5th proof	100 "
Gin, above 5th proof	100 "
Ginger, ground	30 "
—— roots	40 "
——, essence of	30 "
Gin cases, with bottles in them, the cases pay	30 "
and the bottles	30 "
Ginghams, as cottons	25 "
Ginseng	20 "
Girandoles	30 "
Glass, of antimony	30 "
Glass, manufactures of, all vessels or wares, of cut glass	40 "
Do. do. all others not specially mentioned	30 "
Glass, apothecaries' vials and bottles,	

	DUTY.
not exceeding the capacity of six ounces each	30 ℘ cent.
Glass, apothecaries' vials, above 6 ounces, and not exceeding 16 ounces each	30 "
Glass bottles, black, not exceeding the capacity of one quart	30 "
Glass bottles, black, exceeding 1 qt.	30 "
——, broken	20 "
——, buttons, cut, entirely of	40 "
——, colored	30 "
——, green, pocket bottles	30 "
——, looking, plates, silvered	30 "
Glasses, hour	30 "
——, looking, with paper and wood frames	30 "
Glass, paintings on	30 "
—— shades for time-pieces or mantel ornaments	30 "
Glass, cut, all wares of	40 "
——, all articles of, not specified, plain or moulded	30 "
Glass, plain or moulded, weighing under 8 ounces, except tumblers	30 "
Glass, cut, ornaments for chandeliers, &c.	40 "
Glass tumblers, plain or moulded	30 "
—— articles, plain or moulded	30 "
Glass, watch, or watch crystals	30 "
——, window, broad or cylinder	20 "
——, window crown	20 "
——, polished plate	30 "
——, polished plate, silvered	30 "
Glass, all articles not specified, connected with other materials so as to prevent its being weighed	30 "
Glauber salts	20 "
Glaziers' diamonds	15 "
Globes	30 "
Gloves, angora	30 "
——, worsted	30 "
——, cotton	20 "
——, linen	30 "
——, silk	30 "
——, silk, sewed	30 "
——, woolen	30 "
——, woolen, lined and sewed	30 "
——, men's leather	30 "
——, women's leather habit	30 "
——, children's leather habit	30 "
——, women's leather extra demi length	30 "
Gloves, children's extra demi length	30 "
——, hair	30 "
Glue	20 "
Glue, a species for purifying liquors	20 "
Goats' hair, or wool	20 "
—— skins, raw	5 "
—— skins, tanned	20 "
Gold epaulets	30 "
——, all articles composed wholly or chiefly of, in quantity, not otherwise specified	30 "
Gold beaters' brime	20 "
—— beaters' skins	10 "
—— coin or bullion	free.
—— dust	free.
—— embroideries	30 ℘ cent.
—— or silver lace, even if mi fin	30 "
—— and silver leaf	15 "
——, muriate of	30 "
Gold ornaments, made by spreading gold leaf on very thin paper	30 "
Gold, oxide of	30 "

	DUTY.
Gold paper, in sheets, strips, or other forms	30 ℘ cent.
Gold size	20 "
—— shell for painting	30 "
—— studs	30 "
—— watches, and parts of	10 "
Golo shoes or clogs, wood	30 "
—— shoes or clogs, leather	30 "
Gouges	30 "
Gowns	30 "
Gown patterns, wool being a component part	30 "
Grains tawed or tanned, (see leather.)	20 "
—— of Paradise	20 "
Grain tin	20 "
Granella, or grana, cochineal	10 "
Granulated tin	20 "
Granza, or madder	5 "
Grapes, not dried	30 "
Grass bags	30 "
—— cables or cordage	25 "
—— cloth	25 "
—— and cotton cloth, as cottons	25 "
Grass flats, braids or plaits for making hats or bonnets	30 "
Grass hats or bonnets	30 "
—— henguin	25 "
Grasshopper springs	30 "
Grass, Sisal	25 "
—— mats of flags or other materials	25 "
—— rope	25 "
Grease	10 "
Green glass pocket bottles	30 "
——, French, mineral and olympian	20 "
—— turtle	20 "
Gridirons	30 "
Grindstones	5 "
Guava jelly, or paste	30 "
Guernsey frocks	30 "
Gunny bags	20 "
Guana	free.
Guinea grains	20 ℘ cent.
Guitars	20 "
Guitar strings, gut	20 "
Guimauve, or camomile	20 "
Gum Benzoin, or Benjamin	30 "
Gum, Senegal, Arabic and Tragacanth, Barbary, East India, and Jedda	10 "
——, all other resinous substances not specified, in a crude state	20 "
Gum, do. do. not do.	20 "
—— purdu, as opium	20 "
—— substitute, burnt flour and starch	10 "
Gumelastic bougies	30 "
—— catheters	30 "
—— injection bags	30 "
—— nipple shields	30 "
—— pessaries	30 "
—— setons	30 "
—— stomach tubes	30 "
Guns, (except muskets and rifles)	30 "
Gun locks	30 "
Gunpowder	20 "
Gun wadding of paper	30 "
Gunny cloth	20 "
Guts, sheeps', salted	20 "
Gypsum, or plaster of Paris	free.

H

HACKLES, flax	30 "
——, hemp	30 "
——, ropemakers'	30 "
Hair, Angora, goats', Thibet or mohair, unmanufactured	20 "

	DUTY.
Hair, all other manufactures of goats' or mohair	25 ℘ cent.
Hair, made up for head dresses	30 "
——, prepared for head dresses	30 "
——, nets	30 "
—— cloth	25 "
—— curled for beds	20 "
—— braids, for the head	30 "
—— belts	30 "
—— brooms	30 "
—— bracelets, chains, ringlets and curls	30 "
Hair gloves	30 "
—— unmanufactured	10 "
—— prepared and cleaned for use	30 "
Hair pins	30 "
—— powder, perfumed, all others not specified	30 "
Hair powder, not perfumed	20 "
—— seating	25 "
—— pencils	30 "
Halter chains	30 "
—— rings (see saddlery.)	
Hames	30 "
Hammers, blacksmiths'	30 "
——, all other	30 "
Hams, bacon	20 "
Hand hammers	30 "
Handkerchiefs, linen	20 "
——, bandanna and choppa	25 "
——, silk	25 "
——, cotton	25 "
——, Madrass	25 "
Handles for chests, japanned	30 "
Hangers	30 "
Hangings, paper	20 "
Hares' hair or fur	10 "
Hare skins, undressed	10 "
—— skins, dressed	20 "
Harlaem oil	30 "
Harness	30 "
—— furniture	30 "
Harp strings, gut	20 "
—— strings, wire	30 "
Harps and harpsichords	20 "
Hartshorn	30 "
Hatchets	30 "
Hat felts or bodies, not put in form or trimmed	20 "
Hat bodies, cotton	30 "
——, in whole or in part wool, and wool of chief value	20 "
Hats, Leghorn	30 "
Hat linings, cotton, as cottons	25 "
Hats of chip, straw or grass	30 "
——, cotton cloth, complete with the exception of the lining and band	30 "
Hats of wool	20 "
——, fur	30 "
——, leather	30 "
——, palm leaf	30 "
——, rattan	30 "
——, japanned	30 "
——, silk, men's	30 "
Hatter's irons	30 "
Hats, Panama, Manilla, Leghorn, Naples, or elsewhere, composed of satin-straw, chip, grass, ratan, willow, or any vegetable substance, hair or whalebone, or any other material not specified	30 "
Hautboys	20 "
Haversacks, of leather	30 "

	DUTY.
Hayknives	30 ℘ cent.
Head-dresses, ornaments for	30 "
Head matter, if fisheries of the United States	free.
Head pieces, for stills	30 ℘ cent.
Hearth rugs, all	30 "
Hellebore root	20 "
Hemlock	5 "
Hemp seed	10 "
—— seed oil	20 "
——, all manufactures of, not otherwise specified, or of which hemp is a component part	20 "
Hemp unmanufactured	30 "
Hemp, Codilla, or tow of hemp	15 "
Henbane	20 "
Herrings, pickled, in barrels	20 "
——, pickled, in kegs	20 "
——, smoked or dry	20 "
Hessians, German flax	20 "
——, hemp	20 "
Hides, raw	5 "
——, salted	5 "
——, tanned	20 "
Hinges, brass, iron, copper or steel	30 "
——, silver or gold	30 "
Hobby horses, wood	30 "
——, paper	30 "
Hods, coal, iron	30 "
——, copper	30 "
Hoes	30 "
Hoisting chains	30 "
Hollands, brown	20 "
Hollow ware, tinned	30 "
Hones	20 "
Honey	30 "
—— water	30 "
Hooks, fish	30 "
—— and eyes, gold or silver	30 "
—— and eyes, other	30 "
——, reaping	30 "
Hoop iron	30 "
Hoops, iron, fit for use	30 "
Hops	20 "
Horn combs	30 "
—— tips	5 "
—— plates, for lanterns	30 "
Horns	5 "
Horns, other	5 "
Horse hair	10 "
Hose, cotton	20 "
——, wool	30 "
——, worsted	30 "
——, silk, sewed	30 "
——, leather	30 "
——, linen thread	30 "
Household effects, old, and in use of persons or families from foreign countries, if used abroad by them, and not intended for any other person, or for sale	free.
Household furniture	30 ℘ cent.
Hungary water	30 "
Hyacinth roots	free.
Hydriodate of potash	20 ℘ cent.
Hydrometers, of glass	30 "
It is understood that those which come from France have no metal connected with them.	
And that those which come from England, have brass or other metal as a component part: this being so, they will be subject to a duty of	30 "

I

	DUTY.
IMITATION of precious stones, other than glass	10 ℘ cent.
Imitation of precious stones, glass	10 "
Implements of trade of persons arriving in the United States	free.
India grass	25 ℘ cent.
—— rubber in bottles, or sheets, or otherwise unmanufactured	10 "
India rubber oil cloth, and shoes, or other manufactured articles, composed wholly or in part of India rubber	30 "
India rubber cloth	30 "
India rubber suspenders, (see suspenders)	30 "
India rubber webbing	30 "
Indian meal and corn	20 "
Indigo	10 "
Indispensables, or bags, leather	30 "
——, cotton	25 "
——, merino stuff	25 "
——, silk	25 "
——, bead	25 "
——, bead, with clasps	30 "
Indispensables, or bags, silk, with clasps	30 "
Ink	30 "
Ink powder	30 "
Ink stands, earthen	30 "
——, leather	30 "
——, wedgewood	30 "
——, paper, with glass	30 "
——, silver	30 "
——, wood	30 "
——, metal	30 "
——, glass, plain	30 "
——, glass, cut	40 "
Instruments, philosophical	30 "
Instruments, musical	20 "
——, philosophical, not specially imported, duty according to the materials they are composed of.	
Instruments, musical, brass	20 "
Inventions, model of	free.
Iodine	20 ℘ cent.
Iodine, salts of	20 "
Ipecac, or ipecacuanha	20 "
Iris root	20 "
Iron anchors	30 "
—— anchors, parts of	30 "
——, anvils	30 "
——, articles not enumerated, manufactured from iron, or of which iron is a component part	30 "
Iron, in bars or bolts, made wholly or in part by rolling	30 "
Iron, in bars or bolts, not manufactured in whole or in part by rolling	30 "
Iron boiler plates, with holes for rivets	30 "
—— boiler plates, without holes for rivets	30 "
Iron band	30 "
—— cables, or parts thereof	30 "
—— castings	30 "
—— in slabs, blooms, bolts, loops, pigs, rods, &c., not otherwise provided for	30 "
Iron nail plates	30 "
——, old, in scrap	30 "
Iron castors	30 "
Iron combs, curry	30 "
Iron cutting knives, for cutting hay or straw	30 ℘ cent.
Iron ferrules, piano	30 "
—— filings	30 "
—— hoop	30 "
—— hoops, made fit for use	30 "
—— kentledge	30 "
—— liquor	20 "
—— mails	30 "
—— mill cranks, of wrought iron	30 "
—— mill irons, of wrought iron	30 "
—— wrought, axletrees	30 "
—— nails, cut	30 "
—— nails, wrought	30 "
—— nail or spike rods, whether slit, rolled, or hammered	30 "
Iron in pigs	30 "
——, round, or braziers' rods, of 3/16 to 10/16 of an inch diameter inclusive	30 "
Iron, sad or flat irons	30 "
—— screws for wood, called wood screws	30 "
Iron screws, of all other	30 "
——, manufactures of, partly finished, pay the same rate of duty as if entirely finished	30 "
Iron scythes	30 "
—— shot	30 "
—— in sheets	30 "
—— shovels	30 "
—— sickles	30 "
—— for band iron	30 "
—— for scroll iron	30 "
—— for casement rods	30 "
—— spades	30 "
—— squares	30 "
—— spikes	30 "
——, vessels of, cast, even with wrought rings, hoops, handles, &c. &c. not otherwise specified	30 "
Iron, wrought for ships, locomotives and steam engines	30 "
Iron square wire, used for the manufacture of stretchers for umbrellas, and cut in pieces not exceeding the length used therefor	30 "
Iron tacks, brads, or sprigs, not exceeding 16 ounces per 1000	30 "
Iron tacks, brads, or sprigs, exceeding 16 ounces per 1000	30 "
Iron tacks, shoemakers'	30 "
—— taggers	30 "
—— weights, cast, even with wrought rings, hoops, handles, &c. &c., not otherwise specified	30 "
Iron railroads, (see Act, sec. 4th, clause 1st, p. v., for reduction prior to 3d March, 1843, after which to pay such as rolled iron)	30 "
Iron wire, not exceeding No. 14	30 "
Iron wire, exceeding No. 14 and not exceeding No. 25	30 "
Iron wire, exceeding No. 25	30 "
—— chains for railroads	30 "
—— wheels, for cars	30 "
—— chains, all others, not otherwise specified	30 "
Iron, malleable, or castings	30 "
——, wrought, for chains, in links, disconnected	30 "
Iron tubes or pipes, for steam, gas, or water, made of band or rolled iron	30 "

	DUTY.
Iron, sulphate of	20 ℘ cent.
—— wire, annealed, to pay duty the same as other iron wire	30 "
Iron, manufactures of	30 "
Iridium	20 "
Isinglass	20 "
Issue peas	20 "
—— plaster	30 "
Ivory	5 "
Ivory chessmen	30 "
—— combs	30 "
——, manufactured	30 "
——, unmanufactured	5 "
—— black	20 "
—— parallel rules, (not mounted)	30 "
—— protractors	30 "
—— scales	30 "
—— sectors	30 "
—— nuts	5 "
—— vegetable, manufactures of	30 "

J

JACKS, a part of piano fortes	30 "
——, clothiers'	30 "
Jack chains	30 "
—— screws	30 "
Jalap	20 "
Jallalpore Mamoody, cotton goods	25 "
Japanned wares, of all kinds	30 "
Jars, black glass, not exceeding 1 qt.	30 "
——, exceeding one quart	30 "
Jessamine, or jasmine, oil of	30 "
Jeanette, cottons	25 "
Jean, cottons	25 "
Jellies, and all other similar preparations	30 "
Jerk beef	20 "
Jet, real	30 "
—, if composition	30 "
— stones	30 "
— beads	30 "
Jewelry	30 "
Jewelry, false, so called	30 "
Joints, India	30 "
Jostic, or jos light	20 "
Juglandium, oil of	30 "
Juice of limes	10 "
—— lemons	10 "
—— oranges	10 "
Juniper berries	20 "
—— plants	free.
Junk, old	free.
Jute	25 ℘ cent.
Jute matting, carpeting	25 "

K

KALEIDESCOPES	30 "
Kalydor	30 "
Kelp	10 "
Kentledge	30 "
Kermes	5 "
——, (mineral)	15 "
Kersey ratteen, (woolen cloth)	30 "
Kerseys	30 "
Kerseymere	30 "
Kerstes	20 "
Kettles, brass, in nests	30 "
——, cast iron	30 "
——, copper	30 "
Keys, watch, of gold	30 "
——, ——, of silver	30 "
Keys, all other, of iron, brass or copper	30 ℘ cent.
Keys, all other, of gold or silver	30 "
Kilmarnock caps	30 "
King's yellow	20 "
Kirschenwasser	100 "
Knitting needles	20 "
Knives, cutting, (meaning those for hay or straw)	30 "
Knives, curriers'	30 "
——, drawing	30 "
——, flesh	30 "
——, silver or gold	30 "
——, all other, of iron, steel, copper, brass, pewter, lead, or tin	30 "
Knobs, brass, gilt, plated, or washed, iron, steel, copper, or brass	30 "
Knobs, cut glass	40 "
——, glass, not cut	30 "
——, ——, with brass, iron, steel, or composition shanks	30 "
Knockers	30 "
Knots and stars, of gold and silver, fine or half fine	30 "
Krems white, or white lead	20 "

L

LABELS, printed	30 "
Labels, decanter or other, gilt or plated	30 "
——, ——, gold or silver	30 "
Lac dye	5 "
— spirits	20 "
— sulphur	20 "
Lace, all kinds of, made into wearing apparel	30 "
Lace, bobbinet	25 "
——, coach	25 "
——, gold	30 "
——, plated, or mi fin	30 "
——, silver	30 "
——, silk	25 "
——, ——, not sewed, cotton	25 "
——, shawls, if sewed	30 "
—— edgings, cotton	25 "
—— insertings, thread	20 "
—— ——, cotton	25 "
—— gimp, cotton	30 "
—— quillings, cotton	25 "
—— tatting, cotton	25 "
—— purling, cotton	25 "
—— bobbinet veils, cotton	25 "
—— chemizettes, not trimmed	30 "
—— collars, not trimmed	30 "
—— pelerines, not trimmed	30 "
—— collarettes, not trimmed	30 "
—— canezous, not trimmed	30 "
—— handkerchiefs	25 "
—— caps, not trimmed	30 "
—— ——, made up and trimmed	30 "
—— collars, trimmed	30 "
—— collarettes, trimmed	30 "
—— pelerines, trimmed	30 "
—— chemizettes, trimmed	30 "
—— canezous, trimmed	30 "
—— handkerchiefs, trimmed	30 "
Lace collars and capes, ready to wear	30 "
—— pelerines	30 "
—— veils, cotton	25 "
Laces, all thread	20 "
——, gold and silver, invoiced fin, mi fin, argent fin, and argent mi fin	30 "
Laced boots or bootees	30 "
Lacets, or lacings, silk	25 "
——, if cotton	25 "

	DUTY.
Lacquered ware	30 ℘ cent.
Ladies' worked caps, trimmed	30 "
Ladles, gilt on copper	30 "
——, gilt on silver	30 "
——, gold or silver	30 "
——, iron, tin, Britannia, brass, or copper	30 "
Ladle heads	30 "
Lake	20 "
——, drop	20 "
——, paints	20 "
Lampblack	20 "
Lamp hooks	30 "
—— pulleys, brass, copper, or iron	30 "
—— ——, wood	30 "
Lamps, brass, copper, or tin	30 "
——, entirely of plain glass	30 "
Lamps, cut glass	40 "
——, with brass pillars and glass chimneys, or domes, imported in them	30 "
Lancets	30 "
Lancet cases, shagreen, paper	30 "
—— ——, ——, leather	30 "
Lantern leaves, or horn plates	30 "
Lanterns, japanned, tin, gilt, plated brass, pewter, or copper	30 "
Lapis, calaminaris	20 "
——, infernalis	20 "
——, tutia	20 "
Lard	20 "
Larding pins	30 "
Lasting, in strips or patterns of the size and shape for buttons, shoes, or bootees	5 "
Latches, iron, brass, steel, gilt, plated, washed, or copper	30 "
Lath	20 "
Lattin, brass	30 "
Laudanum	30 "
Laurel, oil of	30 "
Lavender, essence of, double or single distilled	30 "
Lavender, dry, flower of	20 "
—— flower	20 "
——, oil of	30 "
—— water	30 "
Lawn, cotton	25 "
——, linen	20 "
——, or long lawn, linen	20 "
Lead, all manufactures of, not otherwise specified	30 "
Lead busts	30 "
—— in bars	20 "
——, black	20 "
——, powder of black	20 "
—— pencils	30 "
—— combs	30 "
——, old	20 "
—— in pigs	20 "
——, scrap	20 "
——, sugar of	20 "
—— pots, black	30 "
——, red, dry or ground in oil	20 "
——, nitrate of	20 "
—— in sheets	20 "
—— shot	20 "
——, toys	30 "
——, acetate or chromate of	20 "
——, white, dry or ground in oil	20 "
—— pipes	20 "
—— ore	20 "
—— in any other form not specified	30 "
Leaders, leather	30 "

	DUTY.
Leaders, worsted	25 ℘ cent.
Leaf, Dutch metal	20 "
Leaf, gold	15 "
Leaves, medicinal, in a crude state	20 "
——, silver	15 "
Leather bracelets, elastic	30 "
—— mitts	30 "
—— garters, elastic	30 "
——, and all manufactures thereof, or of which it is the material of chief value, not otherwise specified	30 "
Leather, caps of	30 "
——, hats of	30 "
——, bottles	30 "
——, braces or suspenders	30 "
Leather, sole	20 "
——, upper, not otherwise specified	20 "
Leather, patent	30 "
Leaves of trees, for dyeing, in a crude state	20 "
Leaves not used in dyeing, not otherwise provided for	20 "
——, bocoa	20 "
——, palm	10 "
Leeches	20 "
Lees, wine, liquid	20 "
——, ——, crystalized, or crude tartar	5 "
Leghorn hats or bonnets, and all hats or bonnets of straw, chip, or grass	30 "
Leghorn flats	30 "
—— braids	30 "
—— crowns or brims	30 "
—— plaits	30 "
Lemons, in bulk	20 "
——, in boxes, barrels, or casks	20 "
—— juice	10 "
——, oil of	30 "
—— peel	20 "
——, essence of	30 "
Leno, linen	20 "
——, muslin	25 "
Leopard skins, raw	5 "
—— skins, dressed	20 "
—— spot cloth	30 "
Lime, chloride of	10 "
Limes	20 "
Lime juice	10 "
Limets, oil of	30 "
Lime, acetate of	20 "
Lime	10 "
Lime, citrat, or citrate of	20 "
Lines, fishing, a twine	[illegible] "
——, ——, complete	[illegible] "
——, worsted	25 "
Linens, bleached	20 "
——, unbleached	20 "
——, all manufactures of, not otherwise specified	20 "
Linen bags	20 "
—— canvas, black, in strips or patterns, of the size exclusively for buttons, shoes, or bootees	5 "
Linen mits	30 "
—— tape	20 "
Linseed	10 "
Linseed cakes	20 "
—— meal	20 "
—— oil	20 "
Linsey woolsey	30 "
Lint	20 "
Liqueurs or cordials, all	100 "
Liquor, iron	20 "
——, purple	20 "

	DUTY.
Liquor, red	20 ℘ cent.
——, tin	20 "
—— cases	30 "
Liquor, bottles, if cut	40 "
Liquor, bottles, if not cut	30 "
Liquorice paste	20 "
—— root	20 "
—— juice	20 "
Litharge	20 "
Lithographic stones	20 "
Lithontriptons	30 "
Litmus	20 "
Loadstones	20 "
Loaf sugar	30 "
—— sugar, in a pulverized, liquid, or other form	30 "
Lotions, all cosmetic	30 "
Lozenges, all medicinal	30 "
Locks, brass	30 "
——, iron	30 "
——, steel	30 "
——, wood and iron	30 "
——, wood and steel	30 "
——, gun	30 "
Logwood	5 "
Logwood, extracts of	20 "
Long cloths, liable to the regulations respecting manufactures of cotton.	
Long cloths, linen	20 "
Looking-glasses, framed	30 "
——, with paper and wood frames	30 "
Looking-glass plates, if silvered	30 "
Looking-glass plates, not silvered	30 "
Looking-glass frames, if gilt on metal	30 "
——, if wood, or gilt on wood	30 "
Looking-glass frames, if metal	30 "
Lump sugar	30 "
—— sugar, in a pulverized, liquid or other form	30 "
Lunar caustic	30 "
Lustres, glass, cut	40 "
——, brass and glass	30 "
Lutes	20 "
Lye, soda	20 "

M

	DUTY.
MACARONI	30 "
Mace	40 "
Macassar oil	30 "
Machinery, models of, and other inventions	free.
Mackerel, pickled	20 ℘ cent.
Madder	5 "
Madder root	5 "
Madopollams, cotton	25 "
Madras handkerchiefs, cotton	25 "
Magic lanterns, and similar articles, composed of tin, glass, wood, brass, copper, &c.	30 "
Magnesia	30 "
Magnesia, carbonate of	30 "
——, sulphate of	20 "
Mahogany	20 "
Mails, an iron article used in weaving	30 "
Malleable iron, all castings of, not otherwise specified	30 "
Mallets, wood	30 "
Malt	20 "
Manganese	20 "
Mangoes	20 "
Mangroves, or shells of	20 ℘ cent.
Manilla grass	25 "
Manna, (a crude gum)	20 "
Mantillas, silk	30 "
Mantles	30 "
Manufactured tobacco	40 "
Manufactures of the United States and its territories	free.
Manufactures, all, of the U. States, brought back	free.
Manufactures of articles, vessels and wares, not otherwise provided for, of brass, copper, gold, iron, lead, pewter, platina, silver, tin, or other ware	30 ℘ cent.
Manufactures of bark of cork tree, except corks	30 "
Manufactures of bone, shell, horn, pearl, ivory, and vegetable ivory	30 "
Manufactures of cotton, if tamboured or embroidered	30 "
Manufactures of cotton, wholly, not otherwise provided for	25 "
Manufactures of cloth, suitable for shoes, boots, bootees, and buttons, exclusively	5 "
Manufactures of flax, not otherwise provided for	20 "
Manufactures of fur, or of which fur is a component material	30 "
Manufactures of glass, articles, vessels, and wares, not otherwise provided for	30 "
Manufactures of hemp, not otherwise provided for	20 "
Manufactures of hair, not otherwise provided for	25 "
Manufactures of linen, if embroidered or tamboured	30 "
Manufactures of leather, not otherwise provided for	30 "
Manufactures of marble, more advanced than slabs or blocks, (rough)	30 "
Manufactures of mohair, or goats hair, not otherwise provided for	25 "
Manufactures of mohair cloth, for shoes, boots, bootees, and buttons	5 "
Manufactures of paper, not otherwise provided for	30 "
Mannfactures of papier machae, not otherwise provided for	30 "
Manufactures of silk, embroidered or tamboured	30 "
Manufactures of silk, or of which silk shall be a component material, not otherwise provided for	25 "
Manufactures of tobacco, all not otherwise provided for	40 "
Manufactures of wood, viz: cedar, granadilla, ebony, mahogany, rose, and satin	40 "
Manufactures of wood, not otherwise provided for	30 "
Manufactures of wool, embroidered or tamboured	30 "
Manufactures of wool, or of which wool is a component part of chief value, not otherwise provided for	30 "
Manufactures of worsted, embroidered or tamboured	30 "
Manufactures of worsted, not otherwise provided for	25 "
Maps	10 "

	DUTY.
Marble, manufactures of	30 ℘ cent.
——— busts, not specially imported	30 „
———, unmanufactured	20 „
Marbles, (for children's play) baked	30 „
———, stones	30 „
Marble table tops	30 „
——— in slab or block, rough	20 „
Marine coral	20 „
Marmalade, a sweetmeat	40 „
Marrow	10 „
Mascade, essence of	30 „
Marsh mallows	20 „
Mastic, crude	20 „
———, refined	20 „
Matches, for pocket lights	30 „
Mathematical instruments, specially imported	30 „
Mathematical instruments, of brass	30 „
———, all of bone	30 „
———, of gold	30 „
Mathematical Instruments, gilt or plated	30 „
Mathematical instruments, of iron	30 „
———, all of ivory	30 „
———, of silver	30 „
———, of wood	30 „
Mats, tables, straw, tow or flag	25 „
——, table, wood	30 „
——, sheepskins	30 „
——, oil or floor cloth, dish or table	30 „
——, if wool be a component part	30 „
Matting, all floor of flags, jute, or grass	25 „
Mattresses, hair, linen tick	20 „
———, moss, linen tick	20 „
Meal, cassada	20 „
——, linseed	20 „
——, oat	20 „
Measures, glass engraved	40 „
Meats, prepared	40 „
Mecklin lace, linen	20 „
Medals and other collections of antiquities	free.
Medicinal preparations, not otherwise specified	30 ℘ cent.
Medicinal drugs, roots and leaves, in a crude state, not otherwise specified	20 „
Metal, plated	30 „
Metallic slates, paper	25 „
———, tin	25 „
Metalic pens	30 „
Metals, unmanufactured, not otherwise provided for	30 „
Melting pots, if earthen	30 „
——— or glue pots	30 „
Mercury or quicksilver	20 „
———, all preparations of	25 „
Merino shawls, (so called) body worsted or combed wool	25 „
Merino shawls, border woolen fringe sewed on	30 „
Merino cloth, entirely of combed wool	25 „
———, wool, not combed, being a component part	30 „
Merino, stuff	25 „
——— fringe, worsted	25 „
——— trimmings, worsted	25 „
——— shawls, made of wool	30 „
——— cloth, worsted stuff	25 „
——— cloth, woolen	30 „
Manilla hemp	[illegible]
Mica, isinglass	20 „
Milk of roses	30 „
Millinery of all kinds, cotton	30 „
Mill cranks, of wrought iron	30 „

	DUTY.
Mill irons, of wrought iron	30 ℘ cent.
Millepedes	20 „
Mill saws	30 „
Mills, coffee	30 „
Miniature cases, ivory	30 „
——— sheets, ivory	30 „
Miniatures	free.
Mineral and bituminous substances, in a crude state, not otherwise provided for	20 ℘ cent.
Mineral, green	20 „
——— water	30 „
——— salt, crude	20 „
Mirrors	30 „
Mirror glasses, silvered	30 „
———, not silvered	30 „
Mits, cotton	20 „
——, silk	30 „
——, woolen	30 „
——, leather	30 „
——, angora	30 „
——, linen	30 „
Mock jewelry	30 „
——— pearls, being of glass	10 „
Modelling, specially imported	free.
Modelling, not specially imported, according to the materials of which they are composed	30 ℘ cent.
Models of invention, or improvements, none so, that can be fitted for use	free.
Mohair in strips or patterns of the size exclusively for buttons	5 ℘ cent.
Mohair, unmanufactured	20 „
Molasses	30 „
Moon knives	30 „
Mops	30 „
Morebad-swans, cotton	25 „
Morocco skins	20 „
Morphine, acetate of	20 „
———, sulphate, or crystals of	20 „
Mortars, brass	30 „
———, marble	30 „
———, composition	30 „
Moss, Iceland	20 „
——— for beds	20 „
Mossics, real or imitation, not set	10 „
———, ———, set	30 „
Mother of pearl, shells	5 „
———, articles made of, not otherwise enumerated	30 „
Mother of pearl, studs	30 „
———, buttons, with metal eyes or shanks	25 „
Moulds, button, (see buttons)	25 „
Mouse traps, wood or wire	30 „
Muffs, of fur	30 „
Munjeet, (a dyeing drug)	20 „
Muriate of barytes	20 „
——— gold	20 „
——— tin	20 „
——— strontian	20 „
——— acid	20 „
Music in sheets, as pamphlets	10 „
——— bound, as books	10 „
Musical instruments	20 „
——— instruments, brass	20 „
——— instrument strings, of gut	20 „
——— instrument strings, part of metal	30 „
Mushrooms	20 „
Mushroom sauce	30 „
Musk	30 „
Muskets	30 „
Musket bayonets	30 „

	DUTY.
Musket barrels	30 ℘ cent.
——— bullets	20 „
——— rods	30 „
——— stocks	30 „
Muslin handkerchiefs, (see cottons.)	
——— chemizetts	30 „
——— collars	30 „
——— bands	30 „
——— cannezous	30 „
Mustard, including the bottles	20 „
——— seed	20 „
Myrrh, gum, crude	20 „
———, ———, refined	20 „
Myrobalan	20 „

N

NAILS, brass	30 „
———, copper	20 „
———, composition	30 „
———, iron, cut	30 „
———, ———, wrought	30 „
———, ornamental, with brass, gilt, or polished heads	30 „
Nail rods	30 „
——— plates	30 „
Nails, zinc	30 „
Nankeens, imported directly from China, (as cottons)	25 „
Nankeens, not imported direct from China, subject to the regulations on manufactures of cotton	25 „
Nankeen shoes	30 „
——— slippers	30 „
Napkins, cotton	25 „
Napt, or napped cottons, a manufacture of wool	30 „
Naples soap	30 „
Narcorine	20 „
Natron	10 „
Needles, all kinds	20 „
Nests, brass kettles in	30 „
———, birds	20 „
Nets, fishing, other than dip or scoop nets	30 „
Nets, fishing, dip or scoop nets	30 „
Nickel	5 „
Nippers	30 „
Nitrate of potash, or saltpetre, unrefined	5 „
Nitrate of potash, or saltpetre, refined	10 „
——— potash, partially refined	10 „
——— iron	20 „
——— silver, or lunar caustic	20 „
——— tin	20 „
——— lead	20 „
Nitre mur, tin	20 „
———, refined	10 „
———, unrefined	5 „
Nitric acid	20 „
Nitrous acid	20 „
Nobs, or knobs, glass, with shanks or rivets	30 „
Nobs, or knobs, iron, steel, brass, or copper	30 „
Norfolk latches	30 „
Noyeau	100 „
Nutria skins, if undressed	10 „
Nut-galls	5 „
Nutmegs	40 „
Nuts used in dyeing, specially, in a crude state	5 „
———, all not specially mentioned	30 „
Nux vomica	10 „
Nyanscoks, (as cottons)	25 „

O

	DUTY.
OAKUM and junk	free.
Oats	20 ℘ cent.
Oatmeal	20 „
Ocher, dry	30 „
Ochers, all, or ochry earths, used in painters' colors, when dry	30 „
Ochers, all, or ochry earths, in oil	30 „
Ocher, in oil	30 „
Brown, blue, red, and yellow earth, to be considered as ocher	30 „
Odours or perfumes	30 „
Oil cakes	20 „
— cloth, table mats	30 „
— cloth, table mats, lined with woolen	30 „
Oil cloth, patent floor	30 „
— cloths, such as hat covers, over garments, &c., are usually made of	30 „
Oil cloth, furniture of cotton or canton flannel	30 „
Oil cloth, furniture, other	30 „
— cloth, medicated	30 „
Oil cloth aprons	30 „
—, Harlæm	30 „
— stones	20 „
— absynth, or wormwood	30 „
— of almonds, sweet	30 „
— of almonds, bitter	30 „
— of amber, or ambre	30 „
—, animali	20 „
— of aniseseed	30 „
—, bears	30 „
—, cajaput, or cajaputa	30 „
— chamomile	30 „
— of cassia	30 „
——— caryophil, (oil of cloves)	30 „
——— caraway	30 „
——— cinnamon	30 „
——— cloves	30 „
——— cocoa-nuts	10 „
——— croton tiglium	30 „
——— fennel	30 „
——— hartshorn	30 „
——— juglandium	30 „
——— juniper	30 „
——— laurel	30 „
——— mace	30 „
——— minth or mint	30 „
——— mustard	30 „
——— nuts	30 „
——— palm bean	10 „
——— palm	10 „
——— poppies	30 „
——— pretoleum	30 „
——— rue	30 „
——— sage	30 „
——— savin	30 „
——— sassafras	30 „
——— spruce	30 „
——— spike	30 „
——— spurge	30 „
——— allspice	30 „
Oil, succini, (drug)	30 „
Oil of ambergris	30 „
——— anthos, or rosemary	30 „
——— bergamot	30 „
——— cedrat	30 „
——— jasmine, or jessamin	30 „
——— lavender	30 „
——— lemon	30 „
——— limets, limette	30 „
——— macassar	30 „
——— neats' foot	20 „
——— Nerol, or orange flower	30 „

	DUTY.
Oil of nutmegs	30 ℘ cent.
—— oranges	30 "
—— origanum, or thyme	30 "
—— pimento	30 "
—— rhodium	30 "
—— roses, or otto of roses	30 "
—— rosemary, or anthos	30 "
—— sweet marjorum	30 "
—— thyme, or origanum	30 "
—— tuberos	30 "
—— Vanilla beans	30 "
—— violets	30 "
—— ricini, or palma christi	20 "
Oil, castor	20 "
—, hemp seed	20 "
—, linseed	20 "
—, olive, in casks	30 "
—, ——, in bottles or flasks	30 "
—, ——, not salad, and not otherwise specified	30 "
Oil, rape seed	20 "
—, salad	30 "
—, all used in painting	20 "
Oil, spermaceti, of foreign fishing	20 "
—, fish, and all other of American fisheries, all articles the production of said fisheries	free.
Oil of vitriol	10 ℘ cent.
—, whale and other (not sperm) of foreign fishing	20 "
Old iron, fit only to be re-manufactured, and which has been in actual use	30 "
Old brass, fit only to be re-manufactured	5 "
Old copper, fit only to be re-manufactured	5 "
Old lead	20 "
— pewter, fit only to be re-manufactured	5 "
Old silver, fit only to be re-manufactured	free.
Olives	30 ℘ cent.
Onions	20 "
Opium	20 "
Opium, extract of	30 "
Orange crystal	20 "
—— flowers	20 "
Oranges	20 "
—— in boxes, barrels, or casks	20 "
Orange bitters	30 "
—— peel	20 "
—— issue peas	20 "
—— flower water	30 "
Orchilli, or orchello	20 "
Ore, specimens of	20 "
Organs	20 "
Origanum, oil of	30 "
Ornaments, gilt wood	30 "
——, gold paper	30 "
—— for ladies' head dresses, silk	30 "
Ornaments, cut glass, for mounting chandeliers	40 "
Ornaments, not for head dresses, of metal	30 "
Ornamental feathers	30 "
Orpiment	10 "
Orris root, or iris root	20 "
Ostrich plumes and feathers, manufactured	30 "
Ostrich plumes and feathers, unmanufactured	30 "

	DUTY.
Otto of roses	30 ℘ cent.
Oxalic acid	20 "
Oxide of bismuth	20 "
Oxymuriate of lime	20 "
—— or chlorate of potasse, or potash	20 "
Oysters	free.
Oznaburgs	20 ℘ cent.

P

PACK thread	30 "
Padding	30 "
Paddy	20 "
Pad screws	30 "
Paint brushes	30 "
Painted floor cloths, oil	30 "
Painting brushes	30 "
Paintings, the productions of American artists residing abroad	free.
Paintings, other, provided the same be imported in good faith as objects of taste, and not merchandise	free.
Paintings on glass	30 "
—— porcelain	30 "
Paints, carmine	20 "
Paints, dry or ground in oil, not otherwise provided for	20 "
Paints, Dutch pink	20 "
——, desenua	20 "
——, Frankford black	20 "
——, French green	20 "
——, ivory black	20 "
——, king's yellow	20 "
——, lake	20 "
——, lamp black	20 "
——, mineral green	20 "
——, olympian green	20 "
——, patent yellow	20 "
——, chalk	20 "
——, red lead	20 "
——, rose pink	20 "
——, Spanish brown, dry	30 "
——, ——, in oil	30 "
——, terra umbra	30 "
——, white lead	20 "
Painters' colors	20 "
Palm leaves, unmanufactured	10 "
—— leaf hats	30 "
—— leaf baskets	30 "
—— oil	10 "
Pamphlets, in English, Latin or Greek	10 "
Pannel saws	30 "
Pit saws	30 "
Panilla grass	25 "
Paper, antiquarian, double elephant, atlas, columbier, elephant, imperial, super-royal, royal, medium, demy, and foolscap drawing and writing	30 "
Paper, bank folio and quarto post of all kinds, letter and bank note	30 "
Paper, copper-plate, blotting, copying, colored for labels and needles, marble, and fancy colored	30 "
Paper, glass, morocco, sand and tissue	30 "
——, pot and pith	30 "
——, pasteboard, pressing boards, and gold and silver paper in sheets or strips	30 "
Paper, colored copper-plate, printing, and stainers'	30 "
Paper, binders' boards, box boards, mill boards, and paper makers' boards	30 "

	DUTY.
Paper, sheathing, wrapping, and cartridge	30 ⅌ cent.
Paper, envelopes and fancy note	30 "
——, music, with lines, in sheets	10 "
——, ——, ——, bound	10 "
——, gilt or metal, not gold or silver	30 "
——, for screens or fireboards	20 "
——, all other not enumerated	30 "
——, counting house boxes	30 "
——, counting house boxes, if mounted	30 "
Paper boxes, fancy	30 "
—— hangings	20 "
—— inkstands, with glass bottles	30 "
—— ——, with earthen bottles	30 "
—— labels	30 "
—— machee	30 "
—— pill boxes	30 "
—— pin cases	30 "
—— pin cases, mounted or ornamented with metal	30 "
Paper segars	40 "
—— snuff boxes	30 "
—— snuff boxes, japanned, with metal rim	30 "
Paper wadding	30 "
Parasols, silk	30 "
Parasol sticks or frames	30 "
Parallel rules, ivory, (not mounted)	30 "
——, (mounted)	30 "
Paving tiles	20 "
Parchment	30 "
Paris white, dry	20 "
Parts of stills, viz: Sheets made by rolling, intended for the sides; globes and heads, made by hammering thick sheet copper; and shoulders, made out of sheet copper, by hammering	30 "
Pasteboard	30 "
Paste giggers	30 "
——, almond	30 "
——, perfumed	30 "
——, or pasta de Brazil, (ground Nicaragua wood, a dye)	15 "
Paste work that is set in gold or silver	30 "
——, imitation of precious stones	10 "
Pastel, or woad	10 "
Patent floor cloth, oil	30 "
—— mordant	20 "
—— yellow	20 "
Paving stones	20 "
Pearl, mother of	5 "
Pearls, set	30 "
——, all	10 "
——, composition, set	30 "
——, mock pearls	10 "
Peas	20 "
Peanuts	30 "
Pelerines, lace	30 "
Pelham bits, as saddlery.	
Pellitory root	20 "
Pelts, salted	5 "
Pencils, black lead	30 "
——, camels' hair	30 "
——, red chalk	30 "
——, slate	20 "
Pencil cases, gold, (if jewelry)	30 "
——, silver	30 "
——, gilt or plated	30 "
Penknives	30 "
Pens, metallic	30 "
Pens, quills	30 "

	DUTY.
Pepper, black	30 ⅌ cent.
——, white	30 "
——, cayenne	30 "
——, Chili or African	30 "
Perfumery vials and bottles uncut, not exceeding the capacity of 4 ounces, each	30 "
Perfumery vials and bottles uncut, exceeding 4 ounces, and not exceeding 16 ounces, each	30 "
Percussion caps	30 "
Perfumes	30 "
Perfumed soap for shaving	30 "
Perry	100 "
Personal and household effects, not merchandise, of citizens of the U. S. dying abroad	free.
Peruvian bark	15 ⅌ cent.
Pestles and mortars, composition	30 "
——, of marble	30 "
——, of stone	30 "
Petershams, woolen cloth	30 "
Petticoats, cotton patterns for, as cottons.	
Petticoats, ready made	30 "
Pewter, old, fit only to be re-manufactured	5 "
Pewter, articles of, not enumerated, manufactured from, or of which pewter is a component part	30 "
Phosphate of lime	20 "
—— soda	20 "
Philosophical apparatus, duty according to the materials of which it is composed.	
Phosphorus lights, in glass bottles, with paper cases	30 "
Phosphorus	20 "
Phosphuret of lime	20 "
Piano fortes	20 "
—— fort ferrules	30 "
Pickled fish, other than mackerel, and salmon	20 "
Pickled herring	20 "
—— herring, in kegs	20 "
—— mackerel	20 "
—— salmon	20 "
Pickles	30 "
Picrotoxine, an extract	30 "
Picture glass, (see glass, window)	30 "
Pictures	20 "
Pigs, brass in	5 "
——, copper in	5 "
——, iron in	30 "
——, lead in	20 "
——, tin in	5 "
Pimento	40 "
Pimento, oil of	30 "
Pin or needle cases of bone	30 "
—— enamel	30 "
—— gold	30 "
—— ivory	30 "
—— leather	30 "
—— metal	30 "
—— mother of pearl	30 "
—— paper	30 "
—— set with pearl	30 "
—— set with precious stones	30 "
Pin or needle cases of shell	30 "
—— silver	30 "
—— paper, mounted	30 "
—— wood	30 "
Pin cushions, silk	25 "

	DUTY.
Pin cushions, cotton	25 ℘ cent.
——, wool	30 "
Pincers	30 "
Pine apples	20 "
Pink, Dutch	20 "
——, rose	20 "
——, root	20 "
—— saucers	20 "
Pins	30 "
Pins, rest, (iron, for inside of pianos.)	30 "
——, silver	30 "
——, iron	30 "
——, pound	30 "
Piperine, an extract	30 "
Pipes, clay, smoking	30 "
——, iron, not being castings	30 "
——, iron castings	30 "
——, lead	20 "
——, watch, carre, or cannon	30 "
——, wood	30 "
Pistols	30 "
Pitch, Burgundy	25 "
Pitch	20 "
Plaids, cotton	25 "
Plains	30 "
Plaintain, or Manilla grass, or Manilla hemp	25 "
Plaits, for making hats or bonnets	30 "
Plaster of Paris, unground	free.
——, ground	20 ℘ cent.
—— court, on silk	30 "
—— ——, on cambric	30 "
——, busts of	30 "
——, casts of	30 "
—— statues	30 "
—— castings	30 "
—— ornaments	30 "
Plaitings of straw for hats or bonnets	30 "
Planks, wrought	20 "
——, rough	20 "
Plants	free.
Plaintain bark	20 ℘ cent.
Plates or sheets, iron ¾ to ½ inch thick	30 "
Plane irons	30 "
Planes	30 "
Plata pina	free.
Plate, silver	30 ℘ cent.
Plated carriage and harness furniture	30 "
—— epaulets	30 "
—— metal, of copper and silver	30 "
—— moulding	30 "
—— saddlery	30 "
—— slides	30 "
—— wire	30 "
—— wares of all kinds, not otherwise specified	30 "
Plats for making hats or bonnets	30 "
Plates, boiler	30 "
——, copper, suitable for sheathing ships, that is, 14 by 48 inches, and weighing from 14 to 34 ounces per square foot	free.
Plates, nail	30 ℘ cent.
——, copper, engraved	30 "
——, ——, prepared for engravers	30 "
Platillas, linen	20 "
Platina, unmanufactured	free.
——, manufactures of	30 ℘ cent.
—— crucibles	30 "
Playing cards	30 "
Pliers	30 "
Ploughs	30 "
Ploughs, (a plane)	30 "
Plums	30 "

	DUTY.
Plumes, ornamental, whether manufactured or not	30 ℘ cent.
Plush or shag, worsted, cut or not	25 "
——, cotton	25 "
——, hair	25 "
——, mohair, or goats' hair	25 "
——, wool	30 "
Plush, hatters, of silk and cotton, cotton chief value	20 "
Pocket books, leather, or if leather is the article of chief value	30 "
Pocket books, paper	30 "
—— bottles, green glass	30 "
Pocket lights, phosphorus	30 "
Poil de chevre, wool and cotton	30 "
Points merino	25 "
Pole caps	30 "
—— carriage hooks	30 "
—— ferrules	30 "
Polishing stones	10 "
Polished or scraped brass	30 "
Polypodium	20 "
Pomatum	30 "
Pomegranates	20 "
Pomegranate peel	20 "
Pongees, white	25 "
Poplins, stuff	25 "
Poppy heads	20 "
—— oil	30 "
Poppies	20 "
Porcelain	30 "
Porcelain glass	30 "
—— slates	25 "
Pork	20 "
Porphyry	30 "
Portable desks	30 "
Porter in bottles	30 "
Porter, imported otherwise than in bottles	30 "
Potasse, or potash, prussiate of	20 "
Potassium	20 "
Potash, bichromate of	20 "
——, oxymuriate, or chlorate of	20 "
——, pure	20 "
——, iodate of	20 "
——, acetate of	20 "
——, hydriodate of	20 "
Potatoes	30 "
Pots, black lead	30 "
——, blue	30 "
——, cast iron	30 "
——, melting, earthen	30 "
Poultry or game, prepared	40 "
Pounce	20 "
Pound ribbon	25 "
Powder, black lead	20 "
——, blue	20 "
——, of brass	20 "
——, of bronze	20 "
——, gun	20 "
——, hair, plain, or not perfumed	20 "
——, hair, perfumed	30 "
——, ink	30 "
——, puffs	30 "
——, subtil, for the skin	30 "
——, tooth	30 "
Powders, pastes, balls, balsams, ointments, oils, waters, washes, tinctures, essences, or other preparations, or compositions, commonly called sweet scents, odors, perfumes, or cosmetics; and all powders and preparations for the teeth or gums	30 "

	DUTY.
Powdered sugar	30 ℘ cent.
Precious stones, set	30 "
——— stones, of all kinds, not set	10 "
Precious stones, glass, imitation of, set	30 "
———, other imitations of	10 "
Prepared clay	20 "
Pressing boards	30 "
Prepared vegetables, meats, poultry, and game	40 "
Preparations, anatomical	30 "
———, chemical, not otherwise enumerated	30 "
Preserves, in molasses, and all others	40 "
Princess stuff, woolen	30 "
Prints or engravings	10 "
Prisms, cut glass, and parts of same	40 "
Produce, of the growth, manufacture, or fisheries, of the United States and its territories	free.
Professional books of persons arriving in the U. S.	free.
Produce or growth, all of the United States, not otherwise mentioned, brought back	free.
Protractors, ivory, mounted	30 ℘ cent.
Prunella	25 "
Prunella and similar fabrics, not specified, in strips or patterns of the size and shape suitable exclusively for shoes, bootees, and buttons	5 "
Prunes	40 "
Prussian blue	20 "
Prussiate of potash, or potasse	20 "
Pucheri	20 "
Pullies, iron, brass, or copper	30 "
———, wood	30 "
Pumice	10 "
Pumpkins	20 "
Pumps, stomach	30 "
Punches shoe	30 "
Punjums, Madras, cottons	25 "
Purple brown	20 "
——— tin liquor	20 "
Putty	20 "
Pyroligneous acid	20 "

Q

QUADRANTS and sextants	30 "
Quadrant frames	30 "
Quality binding, worsted	25 "
Quassa wood, in logs	5 "
Quicksilver	20 "
Quill baskets	20 "
Quilla bark	15 "
Quills, prepared or manufactured	20 "
———, unprepared	20 "
Quiltings, or bed quilts, cotton	25 "
Quinine	20 "
Quinine, sulphate of	20 "

R

RADIX, or angelica root	20 "
Rag stones	20 "
Rags, of any kind of cloth	5 "
Raisins	40 "
Rakes, iron	30 "
———, steel	30 "
———, wood	30 "
Rape of grapes	20 "
——— seed	10 "
——— seed oil	20 "
Rappers, brass	30 "
———, iron	30 "
Rass, cornu cervi	20 "
Rasps	30 ℘ cent.
Ratfa (a liquor)	100 "
Rattans, unmanufactured	10 "
———, split	20 "
Rattles, wood	30 "
———, ivory, with bells	30 "
———, coral, with bells	30 "
———, with silver bells	30 "
Ravens duck, if hemp	20 "
———, if flax	20 "
Raw skins, that is, undressed	5 "
——— silk, not more advanced in manufactures than singles, tram, thrown, or organzine	15 "
Razors	30 "
———, in boxes or cases	30 "
Razor cases, leather	30 "
——— ———, metal	30 "
——— ———, paper	30 "
——— ———, wood	30 "
——— strops, leather	30 "
——— ———, wood	30 "
Reaping-hooks, iron	30 "
———, steel	30 "
Ready-made clothing	30 "
Red chromate of potash	20 "
——— lead, dry	20 "
——— lead, ground in oil	20 "
——— chalk pencils	30 "
——— sanders	5 "
——— or crude tartar, or wine lees	5 "
——— liquor	20 "
——— precipitat	20 "
——— Venetian, dry	30 "
——— ———, ground in oil	30 "
——— wood and red sanders wood	5 "
——— wool, or fur for hatters	10 "
Reeds, unmanufactured	10 "
———, manufactured	30 "
———, weavers'	30 "
Reeves' colors	20 "
Regulus of antimony	20 "
Reindeer skins, dressed	20 "
——— ———, undressed	5 "
——— ———, tanned	20 "
——— tongues	20 "
Reps, natural silk and cotton	25 "
Reps, silk	25 "
Resin	20 "
——— of jalap	20 "
———, nux vomica	20 "
Rest pins	30 "
Returned cargo, of American growth or manufacture	free.
Returned cargo, of foreign growth or manufacture, according to the material of which it is composed; and is liable to the same duty as on its first importation.	
Rhodium, oil of	30 "
Rhubarb	20 "
Ribbon wire, or canetille, if covered with cotton thread	30 "
Ribbon wire covered with silk	30 "
Ribbons	25 "
———, Bordeloux, silk and cotton	25 "
———, pound	25 "
Rice	20 "
Rifles	30 "
Rigotine, a kind of woolen cloth	30 "
Rings, brass	30 "
———, gilt	30 "
———, gold, set or not set, as jewelry	30 "
———, hair	30 "

	DUTY.
Rings, iron	30 "
——, plated or washed	30 "
——, pewter	30 "
——, of precious stones, set	30 "
——, silver, as jewerly	30 "
——, silver plated, for saddlery	30 "
Rivets, brass	30 "
——, iron	30 "
——, steel	30 "
Robes, made up	30 "
Robe patterns, according to the material of which they are composed.	
Rochelle salts	20 "
——, or common salt	20 "
Rock moss	20 "
Rocoa	10 "
Rods, braziers', of 3/16 to 10/16 of an inch diameter, inclusive	30 "
Rods and eyes of brass, for stairs	30 "
——, all other, of metal, for stairs	30 "
Rods, wood	30 "
——, copper	20 "
——, composition	30 "
——, casement, slit, or rolled	30 "
——, steel	30 "
Rolled brass	30 "
—— iron, in bars	30 "
——, in bolts	30 "
——, in sheets	30 "
——, for scroll iron	30 "
——, for band iron	30 "
——, for casement rods	30 "
Rolls, brown or white linen	20 "
Roller buckles, as saddlery.	
Romals, cotton goods	25 "
Roman cement	20 "
—— vitriol	20 "
Rope, made of hides cut in strips	20 "
Rope or cordage of cocoa-nut hulls	25 "
Roots, arrow	20 "
——, ava and madder	5 "
——, medicinal, not specially mentioned, in a crude state	20 "
——, all not otherwise enumerated	free.
Rope, made of grass or bark	25 ℘ cent.
——, ciar or coiar	25 "
Rose leaves	20 "
—— pink, (whiting and logwood)	20 "
—— water	30 "
—— wood	20 "
Rosin	20 "
Rosolio, a cordial	100 "
Rotten stone	10 "
Rouens, linen	20 "
Rouge	20 "
Rubigo ferri	20 "
Rubrum, bark acer	20 "
Rubies	10 "
——, set	30 "
Rue, essence of	30 "
Rugs for bed covering, cotton	25 "
Rugs for bed covering, woolen	30 "
——, hearth, all	30 "
——, for horses	30 "
Rules, of bone	30 "
——, of brass	30 "
——, of iron	30 "
——, of ivory	30 "
——, of wood	30 "
——, of bone or ivory, with brass joints and slides	30 "
Rules, wood, with brass	30 "

	DUTY.
Rum, 1st proof	100 ℘ cent.
——, 2d do.	100 "
——, 3d do.	100 "
——, 4th do.	100 "
——, 5th do.	100 "
——, above 5th proof	100 "
——, bay, or bay water	30 "
——, cherry	100 "
Russia crash, hemp	20 "
—— duck	20 "
—— diaper	20 "
—— linen	20 "
—— sheetings, and other of flax, brown and white	20 "
Rust of iron	20 "
Rye	20 "
Rye flour	20 "

S

SABRES	30 "
Saccharum saturni, S. of L.	20 "
Sacking, linen	20 "
Saddlery, all not otherwise specified	30 "
——, silver plated	30 "
——, brass	30 "
——, steel	30 "
——, tinned	20 "
——, japanned	20 "
——, common	20 "
Saddle hooks, silver	30 "
Saddle hooks, other	30 "
Saddles	30 "
Saddle trees	30 "
Sad irons	30 "
Safflower	5 "
Saffron	20 "
Saffron cake	20 "
Sago	20 "
Sail duck	20 "
Sal ammoniac	10 "
— diuretic	20 "
— nitre, or saltpetre, or nitrate of potash, crude	5 "
Sal nitre, or saltpetre, refined	10 "
— —, partially refined	10 "
— succinie	20 "
Salad oil	30 "
Salempores, cottons	25 "
Salep	20 "
Salmon, preserved	40 "
——, pickled	20 "
——, dry or smoked	20 "
Salt	20 "
Salt, crude mineral	20 "
——, fossil, mineral salt	20 "
Salts, brown	20 "
——, epsom	20 "
——, glauber	20 "
——, Rochelle	20 "
——, all other chemical salts not enumerated	20 "
Salted skivers	5 "
—— roans	5 "
—— pelts	5 "
Saltpetre, or sal nitre, or nitrate of potash, crude	5 "
Saltpetre, refined	10 "
——, partially refined	10 "
Sandarach, refined	20 "
Sanders wood	5 "
—— red	5 "
Sandal wood	30 "
Sand stones	20 "
Sanguis dragonis	15 "

	DUTY.
Sannas, cottons	25 ℘ cent.
Sarcocolla, crude	20 "
Sardines in barrels	40 "
——— in kegs	40 "
———, and all fish in oil	40 "
Sarsaparilla	20 "
Sarsnets, silk	25 "
———, cotton	25 "
Sash fasteners	30 "
Sashes, silk	25 "
Sassafras	20 "
———, oil of	30 "
Satin, Denmark, (worsted stuff)	25 "
——, ———, if any cotton	25 "
Satin, gauze	25 "
——, silk	25 "
——, wood	20 "
Satins, figured, when in strips exclusively for buttons	5 "
Sauces, all kinds not otherwise enumerated	30 "
Saucepans, copper	30 "
———, iron	30 "
———, tin	30 "
Sausages	40 "
Saws, mill	30 "
——, cross-cut and pit	30 "
——, all not otherwise specified	30 "
Saw sets	30 "
Sawns, cottons	25 "
Scagliola tables or slabs	40 "
Scale beams	30 "
Scales, bone	30 "
——, ivory, with metal joints	30 "
——, ——, entirely of	30 "
——, all other material	30 "
Scammoniate	20 "
Scantling	20 "
Scantling and sawed timber not planed or wrought into shape for use	20 "
Scarfs, silk	25 "
——, if any cotton	25 "
——, if any wool	30 "
Scilla, or squills	20 "
Scissors	30 "
Scoop nets	30 "
Scotch braces	30 "
Scrapers	30 "
Scrap lead	20 "
—— iron	30 "
Screws, bed	30 "
———, brass	30 "
Sea weed, and all other vegetable substances used for beds or mattresses	20 "
Seeds, garden	free.
——, all other not specified	free.
Seed lac	5 "
Seines	30 "
Segars	40 "
Segars, paper	40 "
Seltzer water	30 "
Seneca, or radix root	20 "
Senegal gum	10 "
Senna	20 "
Sepia	20 "
Serge, woolen	30 "
Sewing silk	30 "
Sextants	30 "
Shades, lace, sewed	30 "
Shaddocks	20 "
Shaving soap	30 "
Shawls, cotton	25 "

	DUTY.
Shawls, Cashmere, real, or of the Thibet goat	25 ℘ cent.
Shawls, Cashmere, silk	25 "
———, ———, wool	30 "
———, camels' hair	25 "
———, lace	25 "
———, lace, sewed	30 "
———, merino, made of wool	30 "
———, silk	25 "
———, silk and worsted	25 "
———, Thibet	25 "
Shears	30 "
Sheathing copper, that is, in sheets of 14 by 48 inches, weighing 14 to 34 ounces per square foot	free.
Sheathing metal, patent, composed in part of copper	free.
Sheathing paper	20 ℘ cent.
Sheet brass	30 "
Sheets, willow, principally used in making hats	30 "
Sheets or plates, iron	30 "
Sheetings, linen	20 "
———, hemp	20 "
———, porter, flax	20 "
———, Russia, brown or white flax	20 "
——, ——— hemp	20 "
Shell, gold, for painting	30 "
——, silver for painting	30 "
——, boxes, not otherwise enumerated	30 "
Shell, baskets	30 "
——, turtle or tortoise	5 "
Shellac	5 "
Shells, cocoa	10 "
Shells, all other	5 "
Shirtings, cotton	25 "
———, linen	20 "
Shirts	30 "
Shirts, woolen or worsted, and all other similar manufactures made on frame	30 "
Shirts, silk	30 "
Shoe binding, cotton	25 "
———, silk	25 "
———, woolen	30 "
Shoe bills, cast	30 "
———, cut, same duty as upon tacks, brads and sprigs	30 "
Shoe floats	30 "
—— horns	30 "
—— knives	30 "
—— rasps	30 "
—— thread	25 "
—— tacks	30 "
——, horse	30 "
Shoes or slippers for children	30 "
——— for grown persons, of silk	30 "
Shoes or slippers of leather for men	30 "
——— of prunella, stuff, or other materials, except silk, for women	30 "
Shoes, i. e. double soled pumps and welts, women's, leather	30 "
Shot bags, leather, mounted	30 "
———, if the leather be of the most value	30 "
Shot belts, mounted	30 "
———, if the leather be of the most value	30 "
Shot, cast iron	30 "
——, lead	20 "

	DUTY.
Shovels, (iron, steel, or brass) for the hearth	30 ℘ cent.
Shovels, with or without handles, iron and steel, to dig with	30 "
Shovels, wood	30 "
——, and tongs, or fire irons	30 "
Shrubs	free.
Shumac, or sumac	5 ℘ cent.
Shuttle-cocks and battle-dores	30 "
Sickles, iron	30 "
——, steel	30 "
Side-arms	30 "
Sieves, lawn	30 "
——, cypress	30 "
——, wire	30 "
——, hair	30 "
Silks, all, manufactures of, not otherwise specified	25 "
Silk, raw, not more advanced in manufacture than singles, tram, thrown, or organzine	15 "
Silk, sewing, all	30 "
Silk, sewing, in the gum	30 "
——, aprons, collars, cuffs, chemizettes, turbans, mantillas, and pellerines	30 "
Silk and worsted valencias	25 "
—— toilenets	25 "
—— crape de Lyons	25 "
—— shawls	25 "
—— shawls, hemmed	30 "
——, manufactures of	25 "
Silk and cotton vesting	25 "
—— bolting cloths	25 "
—— bobbin	25 "
—— braids	25 "
Silk caps, if entirely of silk	30 "
—— cords	25 "
Silk curls	30 "
—— floss and other similar purified from the gum	25 "
Silk frizettes	30 "
—— garters with wire and clasps	30 "
—— gloves	30 "
—— tassels	30 "
—— hats or bonnets for women	30 "
—— hat bands	25 "
—— handkerchiefs, not sewed	25 "
—— hose	30 "
—— hose, sewed	30 "
—— lace	25 "
—— mits	30 "
—— mits, sewed	30 "
—— manufactures with gold or silver, or other metal	30 "
Silk pongees, white	25 "
—— ornaments for head dresses	30 "
—— oil cloth	30 "
—— suspenders	30 "
—— stocks	30 "
—— stockings	30 "
—— stockings, sewed	30 "
—— twist	30 "
—— watch chains or ribbons	25 "
—— webbing	25 "
——, all other articles, not otherwise specified, made up by hand in whole or part	30 "
Silver bullion and coin	free.
—— epauletes and wings	30 ℘ cent.
——, nitrate of	20 "
——, all manufactures of, not otherwise specified	30 "

	DUTY.
Silver plated metal, in sheets or other form	30 ℘ cent.
Silver, German, in sheets	30 "
——, German, manufactures of	30 "
Silvered wire	30 "
Syrup of sugar cane, in casks	30 "
Sisal grass	25 "
Sithes	30 "
Skates	30 "
Skivers, tanned	20 "
——, pickled	5 "
Skins, pickled, in casks	5 "
—— of all kinds in the hair, dried, raw, or unmanufactured	5 "
Skins, calf and seal, tanned and drest	20 "
——, fish, for saddlers, &c.	20 "
——, fur, raw or undressed	10 "
——, ——, dressed	20 "
——, white, for druggists	20 "
——, dressed with alum only	20 "
——, sheep, tanned or drest	20 "
——, goat or morocco, tanned and drest	20 "
Skins, kid, tanned and drest	20 "
——, goat and sheep, tanned and not drest	20 "
Skins, kid and lamb, tanned and not drest	20 "
Skins, tanned and drest, otherwise than in colors, viz: fawn, kid, and lamb, known as chamois	20 "
Skins, with wool upon them, the wool to pay the same duty as when otherwise imported	
Slates of all kinds	25 "
Slate pencils	20 "
Sledges, blacksmiths'	30 "
——, other	30 "
Slick stones	20 "
Slippers for children	30 "
—— not for children, leather	30 "
——, prunella	30 "
Slippers not for children, silk	30 "
——, stuff	30 "
——, other materials	30 "
Slippers, nankeen	30 "
Slit iron, in nail or spike rods	30 "
——, for band iron	30 "
——, for scroll iron	30 "
——, for casement rods	30 "
Smalts	20 "
Snails	20 "
Snake-root	20 "
Snaps, a clasp or ketch	30 "
——, or snap bitts, for bridles, (see saddlery.)	
Snuff	40 "
Snuffers, silver or gold	30 "
——, all other	30 "
——, trays, silver and gold	30 "
Snuffer trays, all other	30 "
Soap, castile	30 "
——, fancy, all	30 "
——, hard, all other	30 "
——, Naples	30 "
——, perfumed, all	30 "
——, shaving	30 "
——, soft, all	30 "
——, turpentine, or common	30 "
——, wash-balls	30 "
——, Windsor	30 "
—— pans, cast iron, whole or in parts	30 "
—— stocks and stuffs	10 "

	DUTY.
Socket chisels	30 ℘ cent.
Socks, cotton	20 "
——, silk	30 "
——, linen or thread	30 "
——, wool	30 "
——, worsted, including those for children	30 "
Soda, ash	10 "
——, carbonate of	20 "
——, iodate of	20 "
——, hydryodate of	20 "
——, lye	20 "
——, powders	20 "
——, sal	20 "
——, salts of	20 "
——, all carbonate of, except soda ash, barilla, and kelp	20 "
Soie blanch, Chenille	30 "
Solanine	20 "
Soles, felt	30 "
——, cork	30 "
Sooty romals, cotton	25 "
Souvenirs	30 "
Soy	30 "
Spades of iron, with or without handles	30 "
—— of steel, do. do.	30 "
Spanish brown, dry	30 "
——, ground in oil	30 "
Spanish flies, or cantharides	20 "
Spars	20 "
Spartaria, or sparterie, or willow sheets for hats	30 "
Spatulas	30 "
Spartateen, or coral	20 "
Spa, or spaware	40 "
Specimens of anatomical preparations	30 "
—— in botany	free.
—— in mineralogy	free.
—— in natural history	free.
—— of, in sculpture, and not for sale	free.
Spectacle cases, gold	30 ℘ cent.
——, iron	30 "
——, leather	30 "
——, paper	30 "
——, silver	30 "
——, steel	30 "
Spectacle glasses, not set	30 "
——, pebble, not set	30 "
Spectacles, brass mounted	30 "
——, iron mounted	30 "
——, plated	30 "
——, steel	30 "
——, gold mounted	30 "
——, silver mounted	30 "
——, turtle shell mounted	30 "
——, turtle shell and silver	30 "
Spelter, manufactures of	30 "
——, in pigs, bars, or plates	5 "
——, in sheets	15 "
Spermaceti oil, of foreign fisheries	20 "
Spider net, considered as cotton cloth	25 "
Spikes, copper	20 "
——, composition	30 "
——, iron	30 "
Spike rods	30 "
Spirits, lac	20 "
——, yellow	20 "
Spirits distilled from grain, 1st proof	100 "
——, 2d do.	100 "
——, 3d do.	100 "
——, 4th do.	100 "
——, 5th do.	100 "
—— above 5th do.	100 "

	DUTY.
Spirits distilled from other materials than grain,	
1st proof	100 ℘ cent.
2d do.	100 "
3d do.	100 "
4th do.	100 "
5th do.	100 "
5th do. and all above	100 "
Spoke shaves	30 "
Spokes	30 "
Sponges	20 "
Spoons, gold and silver	30 "
——, horn	30 "
——, all other	30 "
Spunk	20 "
Spurs, gold and silver	30 "
——, all other	30 "
Sprigs, not exceeding 16 oz. to 1000	30 "
Sprigs, exceeding 16 oz. to 1000	30 "
Springs for wigs	30 "
—— of brass wire, used in the making of wigs	30 "
Spy-glasses	30 "
Squares, brass	30 "
——, iron	30 "
——, steel	30 "
Square wire, used for the manufacture of stretchers for umbrellas, and cut in pieces not exceeding the length used therefor	30 "
Squares, wood	30 "
Squills, or scilla	20 "
Stamped floor cloths, oil	30 "
Starch	20 "
Stars of gold, fine and half fine	30 "
St. Ignatius' beans, or feve St. Ignace	20 "
Statuary, all, the production of American artists residing abroad	free.
Statues and specimens of statuary, specially imported in good faith as objects of taste, and not merchandise	free.
Statues and specimens of statuary, not specially imported, viz:	
Statues of alabaster	40 ℘ cent.
—— of brass or bronze	30 "
—— of marble	30 "
—— of metal	30 "
—— of plaster, cast	30 "
—— of wood	30 "
Staves	20 "
——, rough	20 "
Stavesacre	20 "
Steel, cast, shear, and German in bars	15 "
—— wire, not exceeding No. 14	30 "
——, over No. 14 and not exceeding No. 25	30 "
Steel wire, exceeding No. 25	30 "
—— in bars, all other	20 "
—— chains	30 "
—— pens	30 "
—— cutting knives, scythes, sickles, reaping hooks, spades and shovels	30 "
Steel, all articles not enumerated, manufactured from steel, or of which steel is a component part	30 "
Steel, not otherwise provided for	20 "
Steelyards	30 "
Stereotype plates	20 "
Sticks, walking, finished or not	30 "
——, or frames for umbrellas or parasols	30 "
Stiffeners for cravats	30 "
Stilettoes, daggers	30 "
——, ivory	30 "

	DUTY.
Still-bottoms, made of copper	20 ℘ cent.
Still worms	30 "
Stirrup irons	30 "
Stockinetts	30 "
Stock locks	30 "
Stockings and half stockings, of wool or worsted	30 "
Stockings, silk	30 "
Stomach pumps	30 "
Stone ware, and all other ware composed of earth or mineral substances, whether gilt, painted, printed or glazed	30 "
Stone Armenian	20 "
Stones, bristol	20 "
——, polishing	10 "
——, burr, unwrought	10 "
——, burr, wrought	10 "
——, building	10 "
——, caustic	20 "
——, cornelian	10 "
——, garnet	10 "
——, grind	5 "
——, load	30 "
——, marbles	30 "
——, mill	10 "
——, not merchantable, for ballast	20 "
——, ochre, as other ochre	
——, oil	20 "
——, paving	20 "
——, pumice	10 "
——, precious	10 "
——, rotten	10 "
——, rag and sand	20 "
——, touch	20 "
——, whet	20 "
Storax or styrax, a balsam	30 "
Straining webb	20 "
Straw baskets	30 "
—— carpets and straw carpeting	25 "
—— matting and mats	25 "
—— for hats, in its natural state	20 "
—— knives, iron, for cutting straw	30 "
——, steel, " " "	30 "
Stretchers for umbrellas and parasols	30 "
Strings of musical instruments, if gut	20 "
——, bow, if gut	20 "
——, hatters', if gut	20 "
Strontian	20 "
——, muriate of	20 "
——, nitrate of	20 "
Strychnine, a salts	20 "
Studs, gold	30 "
——, silver	30 "
——, gilt	30 "
——, ivory	30 "
——, mother of pearl	30 "
——, plated	30 "
——, brass	30 "
——, copper	30 "
Stuff, princettas	25 "
—— shoes	30 "
—— goods, all kinds of worsted	25 "
To come under the denomination of "worsted stuff goods," the articles must be composed entirely of worsted; and be of that class of goods well known and understood by merchants as coming under the denomination of "worsted stuff goods," namely: such as worsted plaids, bombazettes, and the like.	
Stump joints, iron	30 "
——, steel	30 "

	DUTY.
Sublimate, corrosive	25 ℘ cent.
Succini, oil of, (drug)	30 "
Succory	20 "
Sugar, brown, raw	30 "
——, candy	30 "
——, loaf and lump	30 "
——, white, clayed	30 "
—— of lead	30 "
——, syrup of	30 "
——, brown, clayed	30 "
Sugars, all other not refined	30 "
—— refined	30 "
Sugar moulds, hooped or not	30 "
—— tongs, gold and silver	30 "
——, plated	30 "
——, washed	30 "
Sulphate of copper, or blue or Roman vitriol	20 "
Sulphate of quinine	20 "
—— of rhubarb	20 "
—— of zinc	20 "
—— of magnesia	20 "
—— of iron	20 "
Sulph, mur. tin	20 "
Sulphur, flor, flour, flower of sulphur	15 "
Sulphuric acid, or oil of vitriol	10 "
Sulphuric ether	20 "
Sumac	5 "
Super acetate of lead, or sugar of lead	20 "
Surgeons' instruments, ivory	30 "
——, silver	30 "
——, steel	30 "
Surplice pins	30 "
Suspenders or braces, cotton	30 "
——, linen	30 "
——, leather	30 "
——, silk	30 "
——, leather ends only	30 "
Suspenders or braces, woolen	30 "
——, worsted	30 "
——, India rubber	30 "
Suspender webbing, India rubber	30 "
——, silk	25 "
Suspender ends	30 "
Swans, down of	25 "
Swansdown, woolen	30 "
—— cloth	30 "
Swans' skins, undressed	5 "
——, dressed	20 "
Sweetmeats or comfits, all	40 "
Sword blades	30 "
—— blades, for canes	30 "
—— knots, lace	30 "
——, gold and silver, fine and half fine	30 "
Sword knots, silk	25 "
——, worsted	25 "
Swords	30 "
Syrup of sugar, in casks	30 "

T

TABLE CLOTHS, cotton	25 "
——, linen,	20 "
—— covers, woolen	30 "
——, oil cloths	30 "
—— fastners	30 "
—— knives and forks	30 "
—— mats, oil or floor cloth	30 "
—— tops	40 "
Table mats, if wool be a component part	30 "
Tables, with marble tops, slabs or ornaments	30 "

	DUTY.
Table tops, scagliola	40 ⅌ cent.
Tables, wood	30 "
Tacks, brads, or sprigs, not exceeding 16 ounces per 1000	30 "
Tacks, brads, or sprigs, exceeding 16 ounces per 1000	30 "
Tacks, steel	30 "
———, tinned	30 "
Tailor's chalk	20 "
——— irons	30 "
Talc, a fossil	20 "
Tallow	10 "
Tallow candles	20 "
Tamarinds, preserved in sugar or brandy	40 "
Tamarinds	20 "
Tamboreens	20 "
Tapers, paper, with cotton wick	30 "
———, spermaceti	20 "
———, stearine	20 "
Tapers, wax	20 "
Tapes, cotton	25 "
———, Harlæm	25 "
———, leather	30 "
———, linen	20 "
———, silk	25 "
———, measuring, linen	20 "
———, measuring, leather	30 "
———, tailors'	20 "
———, tailors' in silver cases	30 "
Tapioca	20 "
Tares	20 "
Tar, Barbadoes, crude	20 "
Tar, coal	20 "
Tarpawlings	20 "
Tarred cordage	25 "
Tartaric acid	20 "
Tartareous acid	20 "
Tartar, cream of	20 "
———, crude of	5 "
———, emetic	20 "
———, red crude	5 "
Tartrite of antimony, or tart-emetic	20 "
Tasters, cheese	30 "
Tassels, cords, and trimmings, commonly used by upholsterers, coach makers, and saddlers, if entirely silk	25 "
Tassels, if cotton and silk	25 "
———, if wool	30 "
———, if gold or silver, fine or half fine	30 "
Teas, of all kinds imported from China, or other places east of the Cape of Good Hope, and in vessels of the United States	free.
Teas, other	20 ⅌ cent.
Tea pots, Britannia	30 "
———, China	30 "
———, earthen	30 "
———, gold	30 "
———, gilt	30 "
———, japanned	30 "
———, plated	30 "
———, silver	30 "
Teazles	20 "
Teeth, elephants'	5 "
———, other	5 "
Telescopes	30 "
Terraglis, a kind of coral	20 "
Terra-japonica, or japanica, a dye	10 "
Terra de sienna, dry	30 "
———, in oil	30 "
Terra umbra	30 "

	DUTY.
Terrets, all kinds of, as saddlery	30 ⅌ cent.
Terne, tin plates	15 "
Teutenague, in sheets	15 "
——— boxes	30 "
———, unmanufactured	5 "
Theriaque	20 "
Thermometers, telescopes, magic, and other lanterns; and similar articles, composed of tin, glass, wood, brass, or copper	30 "
Thibet, cashmere of	25 "
——— shawls, real or goats' hair	25 "
———, entirely of comb'd wool	30 "
———, body cotton with worsted fringe	30 "
Thimbles, brass	30 "
———, bone	30 "
———, gold	30 "
———, ivory	30 "
———, plated	30 "
———, silver	30 "
———, steel	30 "
Thor marine, a small fish	20 "
Thread, cotton	25 "
———, escutcheons	30 "
———, flax	20 "
——— insertings	20 "
———, lace	20 "
———, pack	30 "
———, shoe	20 "
———, stockings	30 "
———, buttons	25 "
Thrown silk, or raw	15 "
Thridace	20 "
Ticks, cotton	25 "
———, flax	20 "
———, flax or linen, colored	20 "
———, linen, bleached or unbleached	20 "
Ticklenbergs	20 "
Tiffanies	25 "
Tiles, marble	30 "
———, paving and roofing	20 "
Timber, hewn or sawed	20 "
Timber for wharves	20 "
Time pieces	30 "
Tin in bars	5 "
———, banca	5 "
———, block	5 "
——— boxes	30 "
———, crystals of	20 "
——— foil	15 "
———, granulated	20 "
———, grain	20 "
———, liquor	20 "
———, muriate of	20 "
———, oxide of	20 "
——— in pigs	5 "
——— in plates	15 "
———, galvanized	15 "
——— in sheets	15 "
——— tagger	15 "
———, all manufactures of, not enumerated, or of which tin is a component part	30 "
Tincal, or borax	25 "
Tinctures, odoriferous	30 "
———, bark, and other medicinal	30 "
Tips of horns	5 "
——— bone	5 "
Tips and runners for parasols and umbrellas, metal	30 "
Tippets, if so made as to be classed as millinery	30 "
Tippets, fur	30 "

	DUTY.
Tippets, silk	30 ℘ cent.
———, wool	30 „
Toasters, cheese	30 „
Tobacco, manufactured	40 „
Tobacco, leaves, or unmanufactured	30 „
Toilet glasses	30 „
—— vials, or bottles, not exceeding the capacity of 4 ounces each	30 „
Toilet vials, or bottles, exceeding 4 ounces, and not exceeding 16 ounces each	30 „
Toilenets	30 „
Tolu, balsam of	30 „
Tongues, reindeer	20 „
———, sounds, (fish)	20 „
———, neats, smoked	20 „
Tongs, (shovels, and tongs)	30 „
Tonca, tonga, tongua, or tonqua beans	20 „
Tools and implements of trade of persons arriving in the United States does not include machinery or articles imported for manufacturing establishments, or on sale	free.
Tooth brushes	30 ℘ cent.
———powder	30 „
Tooth picks, bone	30 „
———, ivory	30 „
———, metal or wood	30 „
———, quills	20 „
———, shell	30 „
———, silver	30 „
Topaz, real	10 „
———, imitation, other than glass	10 „
Tortoise shell	5 „
Touch stones	20 „
Tow	15 „
—— sacking, flax	20 „
Toys, of every description	30 „
——, paper	30 „
——, wood	30 „
Trace chains, iron or parts thereof	30 „
Traces, leather	30 „
Tragacanth, gum	10 „
Traps, iron	30 „
——, steel	30 „
——, wire	30 „
——, wood	30 „
Trays and waiters, gold or silver	30 „
———, gilt	30 „
———, japanned	30 „
———, plated	30 „
———, wood	30 „
Treacle, molasses	30 „
Tresses, lace, even if mi fin	30 „
Trees	free.
Trowels	30 ℘ cent.
Truffles, (vegetable)	20 „
———, earthen	30 „
Trunk handles	30 „
Trusses with iron or steel springs of more value than the leather	30 „
Trusses, if leather be the material of chief value	30 „
Tubes, bone	30 „
——, ivory	30 „
——, metal	30 „
——, silver	30 „
Tug buckles, as saddlery	30 „
Tumblers, if cut glass	40 „
———, if plain glass	30 „
Turmeric	5 „
Turquoises	10 „
Turpentine, spirits of	20 „
Turtles	20 „

	DUTY.
Turtle shell	5 ℘ cent.
Tweezers, metal	30 „
———, gold and silver	30 „
Twine	30 „
———, colored, for quills	30 „
Twist, cotton	25 „
——, silk	30 „
——, mohair	25 „
——, worsted, lines	25 „
Types, new or old	20 „
—— metal	20 „

U

UMBRELLAS	30 „
———, silk	30 „
———, sticks or frames for	30 „
———, brass tips, runners &c. for	30 „
Umbrella, square wire, used in the manufacture of stretchers, if cut in the usual lengths for	30 „
Umbrella furniture, silver for	30 „
———, bone or ivory	30 „
United States—all articles of the growth, produce, or manufacture, of the United States. on which no allowance for bounty or drawback has been made on exportation	free.
United States, all articles imported for the use of, according to the material of which composed.	

V

VALENCIAS, wool	30 ℘ cent.
———, worsted	25 „
Valenciennes, (thread lace)	20 „
Valonia, or valeni, a nut, for dyeing	5 „
Vanilla, plants of	free.
——— beans	20 ℘ cent.
Varnishes of all kinds	20 „
Vases, porcelain, containing flowers, with stands and shades—the vases pay	30 „
The stands	30 „
The shades	30 „
Vegetables, prepared	40 „
———, used in dyeing, or in composing dyes, in a crude state	5 „
Vegetables, not otherwise provided for	20 „
Veils, lace, cotton	25 „
——, silk	25 „
Vellum	30 „
Velvet, cotton, or silk and cotton, cotton chief value	20 „
——, silk	25 „
—— binding, cotton	25 „
——, terry or figured, in strips or patterns of the size exclusively for buttons	5 „
Velvet binding, silk	25 „
Velveteens, cotton	25 „
Veneering rods	30 „
Venitian red, dry	30 „
———, in oil	30 „
Venison hams	20 „
Veratrine	20 „
Verdigris	20 „
Verditure	20 „
Vermicelli	30 „
Vermilion	20 „
———, if mercurial	25 „
Vessels, cast iron, not otherwise specified	30 „
Vessels, copper	30 „
Vestings, cotton	25 „

	DUTY.
Vestings, silk and cotton	25 ℘ cent.
———, silk	25 "
———, silk and wool	30 "
———, stuff	25 "
———, woolen	30 "
Vests	30 "
Vials, all perfumery and fancy, not cut, not exceeding the capacity of four ounces each	30 "
Vials, perfumery and fancy, not cut, when exceeding four ounces, and not exceeding sixteen ounces each	30 "
Vials, all perfumery and fancy cut	40 "
Vials, apothecaries', above six ounces, and not exceeding sixteen ounces	30 "
Vices	30 "
Vinegar	30 "
Violins	20 "
Violin strings, gut	20 "
———, wire	30 "
Vitriol, oil of, sulphuric acid	10 "
———, blue or Roman, or sulphate of copper	20 "
Vitriol, green	20 "
———, white, or sulphate of zinc	20 "

W

WADDING, paper	30 "
Wafers	30 "
Wagon boxes	30 "
Waiters, gold or silver	30 "
———, gilt	30 "
———, japanned	30 "
——— paper	30 "
———, plated	30 "
———, wood	30 "
———, leather	30 "
Walking sticks or canes, mounted	30 "
———, unmounted	30 "
Warming pans, brass	30 "
———, copper	30 "
Washes, cosmetic or dentifrice	30 "
Wash balls	30 "
Waste or shoddy	5 "
Watches, and parts thereof	10 "
Watch crystals, when not set	30 "
——— pipe keys, (carre or cannon)	30 "
Water wheels of iron	30 "
——— aqua mellis, or honey	30 "
———, bay, commonly called bay rum	30 "
———, Hungary	30 "
———, lavender	30 "
———, orange flower	30 "
———, rose	30 "
———, colors	20 "
Wax beads	30 "
Wax, bees' bleached or unbleached	20 "
———, sealing	30 "
———, shoemakers'	20 "
Wearing apparel of persons arriving in the United States in actual use, and personal effects, not merchandise	free.
Wearing apparel, new	30 ℘ cent.
Web, or webbing, boot	20 "
——— of flax	20 "
——— of silk	25 "
——— of worsted	25 "
——— of wool	30 "
Webbing, India rubber	30 "
Wedgewood ware	30 "
Weights, brass	30 "
———, cast iron, with or without rings of wrought iron affixed to them	30 "
Weights, copper	30 "

	DUTY.
Weights, lead	30 ℘ cent.
Weld	5 "
Wet blue	20 "
Whalebone, the product of foreign fishing	20 "
Whalebone, of American fishing	free.
Whaleoil, of foreign fishing	20 ℘ cent.
———, of Am. fishing, and all other articles the produce of said fisheries	free.
Wheat	20 "
——— flour	20 "
Whetstones	20 "
Whips	30 "
Whiskey, 1st proof	100 "
———, 2d do.	100 "
———, 3d do.	100 "
———, 4th do.	100 "
———, 5th do.	100 "
———, all above	100 "
Whiting	20 "
Whiting ground in oil	20 "
Wick, cottons or wick yarns, as cotton yarn	25 "
Wigs	30 "
Willow sheets, for hats	30 "
Willow for making baskets or covering demijohns	20 "
Window glass, (see glass.)	
Wine, Burgundy, in bottles	40 "
———, do. in casks	40 "
———, Canary, in casks or bottles	40 "
———, Champagne, in bottles or casks	40 "
———, Claret, in bottles	40 "
———, do. in casks	40 "
———, Madeira, in bottles	40 "
———, do. in casks	40 "
———, do. imtiation of, in bottles or casks	40 "
Wine, Oporto, in bottles	40 "
———, do. in casks	40 "
———, Port, imitation of, in bottles	40 "
———, do. do. in casks	40 "
———, Sherry, in casks or bottles	40 "
———, St. Lucar, in casks or bottles	40 "
Wines, Sicily Madeira, in casks or bot.	40 "
———, all other of Sicily, do. do.	40 "
Wine, Teneriffe, in casks or bottles	40 "
Wines, of all countries, in bottles, unless specially enumerated	40 "
Wines, of all countries, in casks, unless specially enumerated	40 "
Wines, white, in casks, not enumerated, of France, Prussia, Sardinia, and of Portugal and its possessions	40 "
Wines, of Austria and Prussia, in bot	40 "
Wines, white, in bottles, not enumerated, of France, Sardinia, and of Portugal and its possessions	40 "
Wines, red, in casks, not enumerated, of France, Prussia, Sardinia, and of Portugal and its possessions	40 "
Wines, red, in bottles, not enumerated, of France, Prussia, Sardinia, and of Portugal and its possessions	40 "
Wines, white and red, not enumerated, of Spain, Germany, and the Mediterranean, in casks	40 "
Wines, white and red, not enumerated, of Spain, Germany, and the Mediterranean, in bottles	40 "
Wines of the Mediterranean, in casks	40 "
Wine bottles, of all descriptions, in addition to the duty on wines	20 "
Wine lees, liquid	20 "

	DUTY.
Wine lees, crystalized, or crude tartar	20 ℘ cent.
Wings and epaulets, fin mi fin	30 "
——, gold or silver	30 "
——, plated, fin mi fin	30 "
Winter bark, or canella alba	20 "
Wire, brass	30 "
——, bonnet or cap, cov'd with silk	30 "
——, copper	30 "
——, gilt	30 "
——, gold or silver	30 "
——, hat, covered, if cotton	30 "
——, iron, not exceeding No. 14	30 "
——, iron, over No. 14, and not exceeding No. 25	30 "
Wire, iron, exceeding No. 25	30 "
——, plated	30 "
——, ribbon	30 "
——, silvered	30 "
——, steel, not exceeding No. 14	30 "
——, steel, over No. 14, and not exceeding No. 25	30 "
Wire, steel, exceeding No. 25	30 "
——, wove	30 "
——, square, used for the manufacture of stretchers for umbrellas, and cut in pieces not exceeding the length therefor	30 "
Wire, binding, for saddlery, (iron rolled and flattened,) and other not specified	30 "
Wire, tinned, same duty as iron wire	30 "
Woad, or pastel	10 "
Women's bonnets or hats, of silk	30 "
——— do. do. of straw, chip or grass	30 "
Women's caps	30 "
——— caps, of silk	30 "
——— gowns and dresses	30 "
Wood awl-hafts	30 "
——— balls, gilt or not	30 "
——, backgammon men	30 "
——, Brazil	5 "
——, Brazilletto	5 "
——, chess men	30 "
——, camwood	5 "
——, carmaguey	5 "
——, castors with rivets	30 "
——, castors, if otherwise	30 "
——, dye, all in sticks	5 "
——, fire	30 "
——, fustic	5 "
——, jacks	30 "
——, lignumvitæ	30 "
——, log	5 "
——, ornaments, gilt	30 "
——, Nicaragua	5 "
——, Pernambuco	5 "
——, queen's	5 "
——, red sanders	5 "
——, red	5 "
——, Rio de la Hache	5 "
——, rules	30 "
——, Santa Martha and other dye-woods	5 "
Wood, sandals, in sticks, dust or powder	5 "
Wood, ebony and granadilla	20 "
Wood, unmanufactured, of any kind not enumerated	30 "
Wood, Jacaranda, or rose	20 "
Wood, rose, satin, cedar and mahogany	20 "
——, quassia	5 "

	DUTY.
Wood, manufactures of, not otherwise specified	30 ℘ cent.
Wood screws, so called	30 "
Wool, angora, goats' or camels' hair	20 "
——, carded, considered as unmanufactured	30 "
Wool, red, natural	30 "
——— hats	20 "
Woolen bags	30 "
——— cloth	30 "
——— cassimere	30 "
——— rugs	30 "
——— stockings	30 "
——— bindings, gloves, mits	30 "
——— floor crumb cloth	30 "
——— hosiery, all other	30 "
Woolen flocks	30 "
——— listings	20 "
Wool, all other, unmanufactured	30 "
Wool on the skin, subject to the same duty as other wool.	
Wool, all manufactures of, or of which wool is a component part, not otherwise specified	30 "
Woolen tippets, wove	30 "
——— yarn	25 "
Worms for stills	30 "
Wormwood, oil of	30 "
Worsted stuff, all piece goods	25 "
——— and silk shawls	25 "
——— do. shawls, hem'd	30 "
——— do. manufactures of	25 "
——— bags	25 "
——— caps	30 "
——— table covers	25 "
——— bindings	25 "
——— braces	30 "
——— hose	30 "
——— drawers	30 "
——— plains	25 "
——— gloves	30 "
——— mits	30 "
——— toilinets	25 "
——— twist	25 "
——— valencias	25 "
——— wove pantaloons	30 "
——— shirts	30 "
——— shag or plush, cut or not	25 "
——— yarn	25 "

Y

YAMS	20 "
Yarn, cotton	25 "
——, worsted	25 "
——, woolen	25 "
——, untarred, or flax	30 "
Yellow, king's patent	20 "
——, chromate of potash	20 "
——, citric acid	25 "
——, ochre, dry	30 "
——, do. in oil	30 "
——, salt of chrome	20 "
——, spirits	20 "

Z

ZINC, nails	30 "
——, in pigs, or otherwise unwrought	5 "
——, in sheets	15 "
——, sulphate of	20 "
——, oxide of	20 "
——, manufactures of	30 "

NOTE.

The rates of the following reduced Currency Tables have been altered by Law, viz:

The Prussian Rix Dollar, from $68\frac{1}{2}$ cents to 69 cents.
The Franc, from $18\frac{708}{1000}$ cents to $18\frac{6}{10}$ cents.
The Livre, from $15\frac{15}{16}$ cents to 16 cents.

To make the table of Prussian Rix Dollar available, add 50 cents to the product of every $100.

To make the Franc table available, deduct 108 cents from the product of every 1000 Francs.

The table of Livres, of course, is useless.

AN ACT,

ALLOWING DRAWBACK UPON FOREIGN MERCHANDISE,

EXPORTED IN THE ORIGINAL PACKAGES TO

CHIHUAHUA AND SANTA FE, IN MEXICO,

AND TO THE

BRITISH NORTH AMERICAN PROVINCES ADJOINING THE UNITED STATES.

SEC. 1. *Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,* That any imported merchandise which has been entered, and the duties paid or secured according to law, for drawback, may be exported to Chihuahua, in Mexico, or Santa Fé, in New Mexico, either by the route of the Arkansas river, through Van Buren, or by the route of the Red river, through Fulton, or by the route of the Missouri river through Independence.

SEC. 2. *And be it further enacted,* That all the merchandise so exported shall be in the original packages as imported, a true invoice whereof, signed by the exporter, shall be made, to the satisfaction of the collector, describing accurately each package with its contents and all the marks upon it, exclusive of the name of the exporter, the place of destination and the route by which it is to be exported; all which shall be inscribed thereon, upon which invoice the collector shall certify that he is fully convinced the same is true, that the goods are in the original packages as imported, that they are duly entered for drawback, and to be exported by the owner, (naming him,) to either of the places aforesaid, (naming it,) and by one of the aforesaid routes, (naming it.)

SEC. 3. *And be it further enacted,* That upon the arrival of such goods at either of the places in Arkansas or Missouri above named, they shall be again inspected and compared with the invoice and certificate aforesaid, by an officer of the United States, who shall, if fully convinced that the several packages are identical, having remained unbroken and unchanged, also certify on said invoice the facts, in such form as the Secretary of the Treasury shall prescribe.

SEC. 4. *And be it further enacted,* That upon the arrival of any such goods at Santa Fé or Chihuahua, they, with the invoice and certificates aforesaid, shall be submitted to the inspection of the Consul of the United States, or such agent as the President may appoint for that purpose; who, if fully convinced thereof, shall, in such form as the Secretary of the Treasury shall prescribe, certify upon said invoice that the goods have arrived there in the original packages as imported, without change or alteration, and have been exported from the United States in good faith, to be disposed of and consumed in a foreign country.

SEC. 5. *And be it further enacted,* That if the exporter shall give bond, with satisfactory sureties, in thrice the amount of duties, that the said merchandise by him exported, has been delivered at either of the places aforesaid without the United States, in good faith, to be sold and consumed there, and shall also produce said invoice, with the regular certificates thereon, the collector shall thereupon pay to him the usual drawback allowed by law.

SEC. 6. *And be it further enacted,* That the Secretary of the Treasury shall appoint inspectors to reside at each of the following places, to wit: Van Buren, Fulton, and Independence, abovenamed, or such other place in Missouri as the Secretary of the Treasury shall designate; who shall each have a salary of two hundred and fifty dollars, and make a full report of all the trade that passes under their inspection, to the Secretary of the Treasury, semi-annually, giving an account of the number of packages, the kind of goods, the value, and the names of the exporters.

SEC. 7. *And be it further enacted,* That any imported merchandise which has been entered, and the duties paid or secured according to law, for drawback, may be exported to the Briti h North American Provinces, adjoining the United States; and the ports of Plattsburg, in the District of Champlain; Burlington, in the District of Vermont; Sackets Harbor, Oswego, and Ogdensburg, in the District of Oswegatchie; Rochester, in the District of Genessee; Buffalo and Erie, in the District of Presqu'isle; Cleveland, in the District of Cuyahoga; Sandusky and Detroit, together with such ports on the seaboard from which merchandise may now be imported, for the benefit of drawback, are hereby declared ports from which foreign goods,

wares, and merchandise, on which the import duty has been paid, or secured to be paid, may be exported to ports in the adjoining British Provinces, and to which ports foreign goods, wares, and merchandise may be transported inland, or by water from the port of original importation, under existing provisions of law, to be thence exported for the benefit of drawback: *Provided*, That such other ports situated on the frontiers of the United States, adjoining the British North American Provinces, as may hereafter be found expedient, may have extended to them the like privileges, on the recommendation of the Secretary of the Treasury, and proclamation duly made by the President of the United States, specially designating the ports to which the aforesaid privileges are to be extended.

SEC. 8. *And be it further enacted*, That all laws now in force in relation to the allowance of drawback of duties upon goods imported into the United States, and exported therefrom, and in relation to the conditions and evidence on which such drawback is to be paid, shall be applicable to the drawback allowed by this act. And in addition to existing provisions on the subject, to entitle exporters of goods to the drawback allowed by this act, they shall produce to the collector of the port from which such goods, wares, and merchandise were exported, the certificate, under seal of the collector or other chief revenue officer of the port to which the said goods, wares, and merchandise were exported in the said adjoining provinces; which certificate shall be endorsed upon a duplicate or certified copy of the manifest granted at the time of such exportation, and shall state that the same identical goods contained in the said manifest had been landed at such foreign port, and duly entered at the custom-house there, and that the duties imposed by the laws in force at such port upon the said goods had been paid, or secured to be paid, in full; and the said exporters shall also produce the affidavit of the master of the vessel in which the said goods were exported, that the same identical goods specified in the manifest granted at the time of such exportation had been carried to the port named in the clearance or manifest, and had been landed and entered at the custom-house, and that the duties imposed thereon at the said foreign port had been paid, or secured to be paid; and that the goods referred to in the certificate of the collector or chief revenue officer of such foreign port herein mentioned, were the same identical goods described in the manifest aforesaid, and in the said affidavit.

SEC. 9. *And be it further enacted*, That no goods, wares, or merchandise, exported according to the provisions of this act, shall be voluntarily landed or brought into the United States; and on being so landed or brought into the United States, they shall be forfeited; and the same proceeding shall be had for their condemnation, and the distribution of the proceeds of their sales, as in other cases of forfeiture of goods illegally imported. And every person concerned in the voluntary landing or bringing such goods into the United States shall be liable to a penalty of four hundred dollars.

SEC. 10. *And be it further enacted*, That from the amount of duties upon any goods, wares, and merchandise imported into the United States, and which shall be exported according to the provisions of this act, there shall be deducted two and a half per centum of such amount, which shall be retained by the respective collectors for the use of the United States, and the residue only shall be the drawback to be paid to the exporters of such goods, wares and merchandise.

SEC. 11. *And be it further enacted*, That the Secretary of the Treasury is hereby further authorized to prescribe such rules and regulations, not inconsistent with the laws of the United States, as he may deem necessary to carry into effect the provisions of this act, and to prevent the illegal re-importation of any goods, wares, or merchandise which shall have been exported as herein provided; and that all acts or parts of acts inconsistent with the provision of this act be, and the same are hereby, repealed.

Approved, March 3, 1845.

CIRCULAR INSTRUCTIONS TO COLLECTORS OF THE CUSTOMS.

TREASURY DEPARTMENT, *April* 10*th*, 1845.

Herewith you will receive an Act entitled "An act allowing drawback upon foreign merchandise exported in the original packages to Chihuahua and Santa Fé, in Mexico, and to the British North American provinces adjoining the United States," approved 3d March, 1845, accompanied with forms and instructions for carrying the same into execution.

The first six sections of the act apply to the exportation of merchandise, "in the original packages as imported" to Chihuahua, in Mexico, or Santa Fé, in New Mexico, either by the route of the Arkansas River through Van Buren, or by the route of the Red River through Fulton, or by the route of the Missouri River through Independence. Consequently foreign imported merchandise exported or conveyed to the places in Mexico, or New Mexico, mentioned,

by any other routes than those indicated in the act, will not be entitled to a drawback of the import duties. It is also to be remarked that the exportation of merchandise by the routes and to the places before mentioned, can only be made from the *original port of importation.*

In pursuance of the authority vested in the Secretary of the Treasury, by the 11th section of the act, the following rules, regulations, and forms, are prescribed, and are to be strictly observed.

First. In regard to the exportation of merchandise to Chihuahua and Santa Fé:

On first giving twenty-four hours notice at the Custom-house, of intention to export, the exporter must make due entry, and for that purpose must produce the invoice required by the 2d section of the act. Said entry must recite the invoice in detail, and in addition give a particular description of the merchandise, whence and by whom imported, the name of the vessel and the time of importation, with the original invoice value of the goods; and also state the destination and route by which the merchandise is to be transported. The entry must in all cases be verified by the oath or affirmation of the person making the same, together with the oath or affirmation of the first importer, with that of any person through whose hands the merchandise may have passed, declaring the same to be in the original package or packages, and that the duties have been paid or secured. Inspection of the packages should also be carefully made by a proper officer of the customs at the time of making entry. The bond required by the 5th section of the act must be given by the exporter.

In consideration of the large inland transportation and the consequent risk of injury and defacing the marks on the packages, thereby rendering it difficult to identify them, it is deemed proper for the more effectual security of the revenue, to require that each package shall be enclosed in a secure wooden box or covering, on which the same marks and numbers are to be placed as those on the inner package. The inner package is to be secured with a strong cord or rope, with the Custom-house seal attached.

Forms of entry, invoice certificates, and oaths, are herewith transmitted, marked from A to D inclusive.

Second.—The remaining sections of the act apply to the exportation of merchandise for benefit of drawback to the British North American provinces adjoining the United States, and enumerate certain ports, "declared ports from which foreign goods, wares, and merchandise, on 'which the import duty has been paid or secured to be paid, may be exported to ports in the ad-'joining British Provinces, and to which ports foreign goods, wares, and merchandise, may be 'transported inland or by water, from the port of original importation under existing provisions 'of law to be thence exported for benefit of drawback."

The course to be pursued in the transportation inland of foreign merchandise in the original packages as imported, to the designated ports of *exportation* enumerated in the 7th section of the act, is to be similar to that prescribed in the 79th section of the general collection act of 2d March, 1799, and all the legal requirements and forms of law must be strictly pursued, in cases arising under this act.

In the exportation by sea to ports in the adjoining British provinces, all existing requisitions of law, regulating the exportation of merchandise to foreign ports, for the benefit of drawback, must be fully complied with.

On the arrival of merchandise transported inland at either of the enumerated ports of *exportation*, a strict and thorough inspection of the same must be made by an officer of the customs, to see that the goods are identical with those described in the accompanying transportation certificate, granted by the collector of the port from whence they may have been originally transported.

In the event of any detention of the merchandise, at the port of *exportation*, for any cause, said merchandise must be deposited either in the custom-house, or some secure store-house, to be selected by the collector, the keys of which must be lodged in his hands. Any expense for storage must be defrayed by the owner or consignee of the goods. Before exporting the goods to their destined port in the adjoining British Provinces, entry must be made according to the forms herewith, marked E. and F.

On the return of the manifest with the certificates thereon, in due form, to the collector of the port of exportation, it must be immediately transmitted to the collector of the district and port from whence the goods were originally transported, in order that the drawback of the duties may be duly paid by the collector of said port.

It is to be specially noted, that the law contemplating the probable retention of the original manifest at the foreign Custom-house, requires *a duplicate or certified copy* of the same, to be granted at the time of exportation, on which is to be endorsed the certificate of the foreign collector, and also the oath or affirmation of the master.

R. I. WALKER, *Secretary of the Treasury.*

A.

District and Port of

Entry of merchandise intended to be exported for the benefit of drawback, by [insert the name or names,] from the port of [insert the name of the port,] to [insert Chihuahua, or Santa Fé, as the case may be,] by the route [insert the route,] through [insert the name of the place,] which said merchandise was imported into this district, on the [insert the date of the vessel's entry in which the merchandise was imported,] in the [insert the denomination and name of the vessel, and master's name,] from [insert the name of the foreign port or place.]

Marks.	Numbers.	Accurate description of each package with its contents.	True invoice value, as shown by the original import invoice.	Amount of drawback.

B.

Invoice of——original packages of foreign imported [describe the character of the merchandise,] intended to be exported to [insert Chihuahua, or Santa Fé, as the case may be,] by the route of [insert the route,] through [insert the name of the place.]

Describe accurately each package with its contents, and all the marks upon it.

Name of port with date.

A. B. [signature of exporter.]

I ——, collector of the customs for the district of ——, and port of ——, do hereby certify that I am fully convinced and satisfied that the above and annexed invoice signed by —— is true, that the goods are in the original packages as imported, that they are truly entered for drawback, and to be exported by the owner [naming him,] to [naming the place,] by the route [naming it.]

In testimony whereof, I have hereunto set my hand, and affixed the seal of the Custom-house of this district, the —— of ——

L. S.

A. D., 184 .

C. D., *Collector.*

I ——, Inspector of the Customs at ——, in the State of ——, do hereby certify that the packages of merchandise described in the within invoice, arrived at this place in transitu, for ——, in ——, and have been carefully inspected and compared by me with the invoice and certificates, and I am fully convinced that the packages are identical, and remain unbroken and unchanged, and that the Custom-house seal attached thereto is secure and undisturbed.

Given under my hand, this —— day of —— A. D. 184 , at the Town of ——

A. B., *Inspector.*

I ——, Consul [or agent,] of the United States of America, residing at ——, in ——, do hereby certify that I have duly examined the packages of merchandise described in the within invoice and certificates, and am fully convinced and satisfied that the goods have arrived at this place in the original packages as imported, without any change or alteration, and have been exported from the United States in good faith to be disposed of and consumed in a foreign country.

In testimony whereof, I have hereunto set my hand, and affixed my official seal, this —— day of ——, A. D. 184 , and of the Independence of the United States of America the

L. S.

NOTE. The foregoing certificates of the Inspector and consul or agent, must be inscribed on the back of the invoice to which they refer.

C.

Oath or affirmation to be taken in cases where the persons making entry are the persons by whom the merchandise intended to be transported was originally imported into the United States.

I, [insert the name,] do solemly, sincerely, and truly swear, [or affirm,] that the articles specified in the above or annexed entry, were imported by me, [or consigned to me, as the case may be,] in the [insert the denomination and name of the vessel,] whereof [insert the name,] was master, from [insert the name of the port or place where from,] that they were duly entered by me at the custom-house of this port, and the duties paid, that they are the same in quantity, quality package, [and value, if articles paying an ad valorem duty,] as at the time of importation, necessary or unavoidable wastage or damage only excepted, and that they are truly intended to be exported by me to, [insert the place in Mexico, and the route by which they are to be conveyed,] and are not intended to be sold or consumed in the United States, or again brought back within the limits of the same. So help me God.

Oath or affirmation to be taken by the importer, when the merchandise is sold to be exported by another person.

I, [insert the name,] do solemnly, sincerely, and truly swear, [or affirm,] that the articles specified in the above or annexed entry, as imported by, [or consigned to me, as the case may be,] were truly imported by [or consigned to] me, in the [insert denomination or name of the vessel,] whereof [insert the name,] is master, from [insert the port or place,] that they were duly entered by me at the custom-house of ——, and the duties thereon paid, that they were

the same in quantity, quality, package, necessary or unavoidable wastage or damage only excepted, [and value, if articles paying an ad valorem duty,] at the time of sale or delivery [to insert the name of the person or persons to whom sold or delivered,] as at the time of importation. So help me God.

Oath or affirmation to be taken where merchandise is exported by a person other than the importer.

I, [insert the name,] do solemnly, sincerely, and truly swear, [or affirm,] that the articles specified in the above or annexed entry, were purchased by me, of [insert the name of the person or persons from whom purchased,] that they are now actually in my possession, or control, and are the same in quantity, quality, package, necessary or unavoidable wastage or damage only excepted, [and value, if articles paying an ad valorem duty,] as at the time of purchase, that they are truly intended to be exported by me to [insert the place in Mexico, and the route by which they are to be conveyed,] and are not intended to be sold or consumed in the United States, or again brought back within the limits of the same. So help me God.

Oath or affirmation to be taken by another person, than the importer or exporter of merchandise, who may have bought and sold the same, or in whose possession the same may have been.

I, (insert the name,) do solemnly, sincerely, and truly swear, (or affirm,) that the articles of merchandise specified in this entry, were purchased by me, from (insert the name of the person from whom purchased,) and were sold by me to (insert the name of the person to whom sold,) and that they were not, to the best of my knowledge or belief, altered, or in any respect changed in quantity, quality, value, or package, necessary or unavoidable wastage or damage only excepted, while in my possession, or from the time of said purchase, until the time of said sale. So help me God.

D.

Know all men by these presents, That we ———, of the ———, of ———, are held and firmly bound to the United States of America, in the sum of (insert a sum equal to thrice the amount of duties,) for the payment of which, well and truly to be made, we bind ourselves, our heirs, or executors and administrators, jointly and severally, by these presents. Witness our hands and seals this ——— day of ———, A. D. 184 .

Whereas the following merchandise has been duly imported into the United States, to wit: (here particularise the person or persons by whom the several articles were imported, the denomination and name of the vessel, master's name, from whence, into what district, and when imported, together with the marks, numbers, description of, and number of packages, with their contents,) which said merchandise is intended to be exported, in the original packages, as imported, to (name the place,) by the route, (name the route,) through (name the place.)

The condition of this obligation, therefore, is such, that if the aforesaid recited merchandise, or any part thereof, shall be delivered at (name the place, either Chihuahua or Santa Fé, as the case may be,) without the limits of the United States, in good faith, to be sold and consumed there, and if the invoice, with the regular certificates thereon, shall be produced at this office, then this obligation shall be null and void, but otherwise to remain in full force and virtue. Sealed and delivered in the presence of

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E.

Form of entry at port of exportation.

Entry of merchandise transported inland, from the district of ———, port of ———, to (name the port,) for (name the consignee,) for the purpose of being exported from this district to (name the port in the adjoining British Provinces,) for the benefit of drawback, in (name the vessel and master,) which merchandise was imported into the district of (name it,) in the (insert the denomination and name of the vessel and master,) from (insert the foreign port or place from whence imported.)

Marks.	Numbers.	Packages and contents.	Net cost of ad valorem articles.	Weight or gauge.

Oath or affirmation to be taken on making the foregoing entry.

I, (insert the name,) do solemnly, sincerely, and truly swear, (or affirm,) according to the best of my knowledge and belief, that the entry by me subscribed is just and true, that the merchandise therein mentioned has been duly imported, and the duties thereupon paid according to law. So help me God.

Form of permit to lade goods on board the vessel.

Permit (insert the name of the person making entry,) to lade on board (name the vessel and master,) destined for (insert the name of the port in adjacent British Province, enumerate the number of packages and contents, with their marks and numbers, agreeably to entry,) which goods have been transported inland to this port, from (insert name of district and port from whence brought,) for the purpose of being exported from this port for benefit of drawback:

A. B., *Collector.*

F.

Form of certificate of collector, or other chief revenue officer of the port, in the adjoining British Provinces, to be inscribed on the back of the manifest.

I, ———, do hereby certify, that the same identical goods described and contained in the within manifest, have been landed at (insert the name of the port,) and duly entered at the custom-house here, and that the duties imposed by the laws in force in this Province, upon said goods, have been paid or secured to be paid in full.

Witness my hand and seal of office, this ——— day of ———, A. D. 184 .

A. B., *Collector, or Chief Officer of Revenue.*

Form of oath or affidavit of the master of the vessel in which the goods were exported, to be taken before the collector of the port of exportation.

I, ———, do solemnly, sincerely, and truly swear, (or affirm,) that the same identical goods specified in the within manifest, were truly carried in the (name the vessel,) of which I was master, and landed and entered at the custom-house at the port of (name the port,) and that the duties imposed thereon at the said foreign port, have been paid or secured to paid; and that the goods referred to in the certificate of the collector or chief revenue officer of the aforesaid port of (naming it,) were the same identical goods described in the manifest aforesaid, and in this affidavit. So help me God.

Form of manifest of merchandise exported to ports in adjoining British Provinces, from ports of exportation.

Report and manifest of merchandise laden on board of the (insert the denomination and name of the vessel,) whereof (insert the name of the master,) is master, which merchandise was transported inland to this port, from (insert the district and port from whence brought,) and is intended to be exported for benefit of drawback to (name the port in the adjoining British Province.)

Marks.	Numbers.	Packages and contents.	By whom shipped.	To whom consigned, or if to order.	Place of consignee's residence.	Port of destination.

NOTE.—The foregoing certificate of the foreign collector, and affidavit of the master, are to be inscribed on the back of the manifest.

AN ACT,

EXPLANATORY OF AN ACT ENTITLED "AN ACT MAKING APPROPRIATIONS FOR THE CIVIL AND DIPLOMATIC EXPENSES OF GOVERNMENT FOR THE YEAR ONE THOUSAND EIGHT HUNDRED AND THIRTY-NINE."

SEC. 1. *Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,* That nothing contained in the second section of the act entitled "An act making appropriations for the civil and diplomatic expenses of Government for the year one thousand eight hundred and thirty-nine," approved on the third day of March, one thousand eight hundred and thirty-nine, shall take away, or be construed to take away or impair, the right of any person or persons who have paid or shall hereafter pay money, as and for duties, under protest, to any collector of the customs, or other person acting as such, in order to obtain goods, wares or merchandise, imported by him or them, or on his or their account, which duties are not authorized or payable in part or in whole by law, to maintain any action at law against such collector, or other person acting as such, to ascertain and try the legality and validity of such demand and payment of duties, and to have a right to a trial by jury, touching the same, according to the due course of law. Nor shall any thing contained in the second section of the act aforesaid be construed to authorize the Secretary of the Treasury to refund any duties paid under protest, nor shall any action be maintained against any collector, to recover the amount of duties so paid under protest, unless the said protest was made in writing, and signed by the claimant, at or before the payment of said duties, setting forth distinctly and specifically the grounds of objection to the payment thereof.

Approved, February 26, 1845.

AN ACT

SUPPLEMENTARY TO AN ACT ENTITLED "AN ACT TO FIX THE VALUE OF CERTAIN FOREIGN MONEYS OF ACCOUNT IN COMPUTATIONS AT THE CUSTOM-HOUSES."

SEC. 1. *Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,* That in all computations of the value of foreign moneys of account at the custom-houses of the United States, the Florin of Austria shall be deemed and taken to be at the value of forty-eight cents; and all former laws inconsistent herewith are hereby repealed.

Approved, March 3, 1845.

	DUTY.
Tippets, silk	30 ℘ cent.
———, wool	30 "
Toasters, cheese	30 "
Tobacco, manufactured	40 "
Tobacco, leaves, or unmanufactured	30 "
Toilet glasses	30 "
—— vials, or bottles, not exceeding the capacity of 4 ounces each	30 "
Toilet vials, or bottles, exceeding 4 ounces, and not exceeding 16 ounces each	30 "
Toilenets	30 "
Tolu, balsam of	30 "
Tongues, reindeer	20 "
———, sounds, (fish)	20 "
———, neats, smoked	20 "
Tongs, (shovels, and tongs)	30 "
Tonca, tonga, tonqua, or tonqua beans	20 "
Tools and implements of trade of persons arriving in the United States does not include machinery or articles imported for manufacturing establishments, or on sale	free.
Tooth brushes	30 ℘ cent.
——powder	30 "
Tooth picks, bone	30 "
———, ivory	30 "
———, metal or wood	30 "
———, quills	20 "
———, shell	30 "
———, silver	30 "
Topaz, real	10 "
———, imitation, other than glass	10 "
Tortoise shell	5 "
Touch stones	20 "
Tow	15 "
—— sacking, flax	20 "
Toys, of every description	30 "
——, paper	30 "
——, wood	30 "
Trace chains, iron or parts thereof	30 "
Traces, leather	30 "
Tragacanth, gum	10 "
Traps, iron	30 "
——, steel	30 "
——, wire	30 "
——, wood	30 "
Trays and waiters, gold or silver	30 "
———, gilt	30 "
———, japanned	30 "
———, plated	30 "
———, wood	30 "
Treacle, molasses	30 "
Tresses, lace, even if mi fin	30 "
Trees	free.
Trowels	30 ℘ cent.
Truffles, (vegetable)	20 "
———, earthen	30 "
Trunk handles	30 "
Trusses with iron or steel springs of more value than the leather	30 "
Trusses, if leather be the material of chief value	30 "
Tubes, bone	30 "
———, ivory	30 "
———, metal	30 "
———, silver	30 "
Tug buckles, as saddlery	30 "
Tumblers, if cut glass	40 "
———, if plain glass	30 "
Turmeric	5 "
Turquoises	10 "
Turpentine, spirits of	20 "
Turtles	20 "
Turtle shell	5 ℘ cent.
Tweezers, metal	30 "
———, gold and silver	30 "
Twine	30 "
———, colored, for quills	30 "
Twist, cotton	25 "
——, silk	30 "
——, mohair	25 "
——, worsted, lines	25 "
Types, new or old	20 "
—— metal	20 "

U

UMBRELLAS	30 "
———, silk	30 "
———, sticks or frames for	30 "
———, brass tips, runners &c. for	30 "
Umbrella, square wire, used in the manufacture of stretchers, if cut in the usual lengths for	30 "
Umbrella furniture, silver for	30 "
———, bone or ivory	30 "
United States—all articles of the growth, produce, or manufacture, of the United States, on which no allowance for bounty or drawback has been made on exportation	free.
United States, all articles imported for the use of, according to the material of which composed.	

V

VALENCIAS, wool	30 ℘ cent.
———, worsted	25 "
Valenciennes, (thread lace)	20 "
Valonia, or valeni, a nut, for dyeing	5 "
Vanilla, plants of	free.
——— beans	20 ℘ cent.
Varnishes of all kinds	20 "
Vases, porcelain, containing flowers, with stands and shades—the vases pay	30 "
The stands	30 "
The shades	30 "
Vegetables, prepared	40 "
———, used in dyeing, or in composing dyes, in a crude state	5 "
Vegetables, not otherwise provided for	20 "
Veils, lace, cotton	25 "
——, silk	25 "
Vellum	30 "
Velvet, cotton, or silk and cotton, cotton chief value	20 "
———, silk	25 "
——— binding, cotton	25 "
———, terry or figured, in strips or patterns of the size exclusively for buttons	5 "
Velvet binding, silk	25 "
Velveteens, cotton	25 "
Veneering rods	30 "
Venitian red, dry	30 "
———, in oil	30 "
Venison hams	20 "
Veratrine	20 "
Verdigris	20 "
Verditure	20 "
Vermicelli	30 "
Vermilion	20 "
———, if mercurial	25 "
Vessels, cast iron, not otherwise specified	30 "
Vessels, copper	30 "
Vestings, cotton	25 "

PRUSSIAN RIX DOLLARS.

R.Dol.	$ cts.	R.Dol.	$ cts.	R. Dol.	$	R. Dol.	$
6200	4247.	8200	5617.	12000	8220	32000	21920
6300	4315.50	8300	5685.50	13000	8905	33000	22605
6400	4384.	8400	5754.	14000	9590	34000	23290
6500	4452.50	8500	5822.50	15000	10275	35000	23975
6600	4521.	8600	5891.	16000	10960	36000	24660
6700	4589.50	8700	5959.50	17000	11645	37000	25345
6800	4658.	8800	6028.	18000	12330	38000	26030
6900	4726.50	8900	6096.50	19000	13015	39000	26715
7000	4795.	9000	6165.	20000	13700	40000	27400
7100	4863.50	9100	6233.50	21000	14385	41000	28085
7200	4932.	9200	6302.	22000	15070	42000	28770
7300	5000.50	9300	6370.50	23000	15755	43000	29455
7400	5069.	9400	6439.	24000	16440	44000	30140
7500	5137.50	9500	6507.50	25000	17125	45000	30825
7600	5206.	9600	6576.	26000	17810	46000	31510
7700	5274.50	9700	6644.50	27000	18495	47000	32195
7800	5343.	9800	6713.	28000	19180	48000	32880
7900	5411.50	9900	6781.50	29000	19865	49000	33565
8000	5480.	10000	6850.	30000	20550	50000	34250
8100	5548.50	11000	7535.	31000	21235		

CALCULATION

OF

STERLING MONEY,

REDUCED INTO DOLLARS AND CENTS, AT THE CUSTOM-HOUSE VALUE OF

$4.84 THE POUND STERLING,

AS FIXED BY LAW.

s. d.	$ cts.	£	$ cts.	£	$ cts.	£	$ cts.	£	$ cts.
2.6	.61	9	43.56	52	251.68	95	459.80	138	667.92
3.0	.73	10	48.40	53	256.52	96	464.64	139	672.76
3.6	.85	11	53.24	54	261.36	97	469.48	140	677.60
4.0	.97	12	58.08	55	266.20	98	474.32	141	682.44
4.6	1.09	13	62.92	56	271.04	99	479.16	142	687.28
5.0	1.21	14	67.76	57	275.88	100	484.00	143	692.12
5.6	1.33	15	72.60	58	280.72	101	488.84	144	696.96
6.0	1.45	16	77.44	59	285.56	102	493.68	145	701.80
6.6	1.57	17	82.28	60	290.40	103	498.52	146	706.64
7.0	1.69	18	87.12	61	295.24	104	503.36	147	711.48
7.6	1.82	19	91.96	62	300.08	105	508.20	148	716.32
8.0	1.94	20	96.80	63	304.92	106	513.04	149	721.16
8.6	2.06	21	101.64	64	309.76	107	517.88	150	726.00
9.0	2.18	22	106.48	65	314.60	108	522.72	151	730.84
9.6	2.30	23	111.32	66	319.44	109	527.56	152	735.68
10.0	2.42	24	116.16	67	324.28	110	532.40	153	740.52
10.6	2.54	25	121.00	68	329.12	111	537.24	154	745.36
11.0	2.66	26	125.84	69	333.96	112	542.08	155	750.20
11.6	2.78	27	130.68	70	338.80	113	546.92	156	755.04
12.0	2.90	28	135.52	71	343.64	114	551.76	157	759.88
12.6	3.03	29	140.36	72	348.48	115	556.60	158	764.72
13.0	3.15	30	145.20	73	353.32	116	561.44	159	769.56
13.6	3.27	31	150.04	74	358.16	116	566.28	160	774.40
14.0	3.39	32	154.88	75	363.00	118	571.12	161	779.24
14.6	3.51	33	159.72	76	367.84	119	575.96	162	784.08
15.0	3.63	34	164.56	77	372.68	120	580.80	163	788.92
15.6	3.75	35	169.40	78	377.52	121	585.64	164	793.76
16.0	3.87	36	174.24	79	382.36	122	590.48	165	798.60
16.6	3.99	37	179.08	80	387.20	123	595.32	166	803.44
17.0	4.11	38	183.92	81	392.04	124	600.16	167	808.28
17.6	4.24	39	188.76	82	396.88	125	605.00	168	813.12
18.0	4.36	40	193.60	83	401.72	126	609.84	169	817.96
18.6	4.48	41	198.44	84	406.56	127	614.68	170	822.80
19.0	4.60	42	203.28	85	411.40	128	619.52	171	827.64
19.6	4.72	43	208.12	86	416.24	129	624.36	172	832.48
£ 1	4.84	44	212.96	87	421.08	130	629.20	173	837.32
2	9.68	45	217.80	88	425.92	131	634.04	174	842.16
3	14.52	46	222.64	89	430.76	132	638.88	175	847.00
4	19.36	47	227.48	90	435.60	133	643.72	176	851.84
5	24.20	48	232.32	91	440.44	134	648.56	177	856.68
6	29.04	49	237.16	92	445.28	135	653.40	178	861.52
7	33.88	50	242.00	93	450.12	136	658.24	179	866.36
8	38·72	51	246.84	94	454.96	137	663.08	180	871.20

£	$ cts.	£	$ cts.	£	$ cts.	£	$ cts.	£	$ cts.
181	876.04	235	1137.40	289	1398.76	343	1660.12	397	1921.48
182	880.88	236	1142.24	290	1403.60	344	1664.96	398	1926.32
183	885.72	237	1147.08	291	1408.44	345	1669.80	399	1931.16
184	890.56	238	1151.92	292	1413.28	346	1674.64	400	1936.00
185	895.40	239	1156.76	293	1418.12	347	1679.48	401	1940.84
186	900.24	240	1161.60	294	1422.96	348	1684.32	402	1945.68
187	905.08	241	1166.44	295	1427.80	349	1689.16	403	1950.52
188	909.92	242	1171.28	296	1432.64	350	1694.00	404	1955.36
189	914.76	243	1176.12	297	1437.48	351	1698.84	405	1960.20
190	919.60	244	1180.96	298	1442.32	352	1703.68	406	1965.04
191	924.44	245	1185.80	299	1447.16	353	1708.52	407	1969.88
192	929.28	246	1190.64	300	1452.00	354	1713.36	408	1974.72
193	934.12	247	1195.48	301	1456.84	355	1718.20	409	1979.56
194	938.96	248	1200.32	302	1461.68	356	1723.04	410	1984.40
195	943.80	249	1205.16	303	1466.52	357	1727.88	411	1989.24
196	948.64	250	1210.00	304	1471.36	358	1732.72	412	1994.08
197	953.48	251	1214.84	305	1476.20	359	1737.56	413	1998.92
198	958.32	252	1219.68	306	1481.04	360	1742.40	414	2003.76
199	963.16	253	1224.52	307	1485.88	361	1747.24	415	2008.60
200	968.00	254	1229.36	308	1490.72	362	1752.08	416	2013.44
201	972.84	255	1234.20	309	1495.56	363	1756.92	417	2018.28
202	977.68	256	1239.04	310	1500.40	364	1761.76	418	2023.12
203	982.52	257	1243.88	311	1505.24	365	1766.60	419	2027.96
204	987.36	258	1248.72	312	1510.08	366	1771.44	420	2032.80
205	992.20	259	1253.56	313	1514.92	367	1776.28	421	2037.64
206	997.04	260	1258.40	314	1519.76	368	1781.12	422	2042.48
207	1001.88	261	1263.24	315	1524.60	369	1785.96	423	2047.32
208	1006.72	262	1268.08	316	1529.44	370	1790.80	424	2052.16
209	1011.56	263	1272.92	317	1534.28	371	1795.64	425	2057.00
210	1016.40	264	1277.76	318	1539.12	372	1800.48	426	2061.84
211	1021.24	265	1282.60	319	1543.96	373	1805.32	427	2066.68
212	1026.08	266	1287.44	320	1548.80	374	1810.16	428	2071.52
213	1030.92	267	1292.28	321	1553.64	375	1815.00	429	2076.36
214	1035.76	268	1297.21	322	1558.48	376	1819.84	430	2081.20
215	1040.60	269	1301.96	323	1563.32	377	1824.68	431	2086.04
216	1045.44	270	1306.80	324	1568.16	370	1829.52	432	2090.88
217	1050.28	271	1311.64	325	1573.00	379	1834.36	433	2095.72
218	1055.12	272	1316.48	326	1577.84	380	1839.20	434	2100.56
219	1059.96	273	1321.32	327	1582.68	381	1844.04	435	2105.40
220	1064.80	274	1326.16	328	1587.52	382	1848.88	436	2110.24
221	1069.64	275	1331.00	329	1592.36	383	1853.72	437	2115.08
222	1074.48	276	1335.84	330	1597.20	384	1858.56	438	2119.92
223	1079.32	277	1340.68	331	1602.04	385	1863.40	439	2124.76
224	1084.16	278	1345.52	332	1606.88	386	1868.24	440	2129.60
225	1089.00	279	1350.36	333	1611.72	387	1873.08	441	2134.44
226	1093.84	280	1355.20	334	1616.56	388	1877.92	442	2139.28
227	1098.68	281	1360.04	335	1621.40	389	1882.76	443	2144.12
228	1103.52	282	1364.88	336	1626.24	390	1887.60	444	2148.96
229	1108.36	283	1369.72	337	1631.08	391	1892.44	445	2153.80
230	1113.20	284	1374.56	338	1635.92	392	1897.28	446	2158.64
231	1118.04	285	1379.40	339	1640.76	393	1902.12	447	2163.48
232	1122.88	286	1384.24	340	1645.60	394	1906.96	448	2168.32
233	1127.72	287	1389.08	341	1650.44	395	1911.80	449	2173.16
234	1132.56	288	1393.92	342	1655.28	396	1916.64	450	2178.00

£	$ cts.	£	$ cts.	£	$ cts.	£	$ cts.	£	$ cts.
451	2182.84	505	2444.20	559	2705.56	613	2966.92	667	3228.28
452	2187.68	506	2449.04	560	2710.40	614	2971.76	668	3233.12
453	2192.52	507	2453.88	561	2715.24	615	2976.60	669	3237.96
454	2197.36	508	2458.72	562	2720.08	616	2981.44	670	3242.80
455	2202.20	509	2463.56	563	2724.92	617	2986.28	671	3247.64
456	2207.04	510	2468.40	564	2729.76	618	2991.12	672	3252.48
457	2211.88	511	2473.24	565	2734.60	619	2995.96	673	3257.32
458	2216.72	512	2478.08	566	2739.44	620	3000.80	674	3262.16
459	2221.56	513	2482.92	567	2744.28	621	3005.64	675	3267.00
460	2226.40	514	2487.76	568	2749.12	622	3010.48	676	3271.84
461	2231.24	515	2492.60	569	2753.96	623	3015.32	677	3276.68
462	2236.08	516	2497.44	570	2758.80	624	3020.16	678	3281.52
463	2240.92	517	2502.28	571	2763.64	625	3025.00	679	3286.36
464	2245.76	518	2507.12	572	2768.48	626	3029.84	680	3291.20
465	2250.60	519	2511.96	573	2773.32	627	3034.68	681	3296.04
466	2255.44	520	2516.80	574	2778.16	628	3039.52	682	3300.88
467	2260.28	521	2521.64	575	2783.00	629	3044.36	683	3305.72
468	2265.12	522	2526.48	576	2787.84	630	3049.20	684	3310.56
469	2269.96	523	2531.32	577	2792.68	631	3054.04	685	3315.40
470	2274.80	524	2536.16	578	2797.52	632	3058.88	686	3320.24
471	2279.64	525	2541.00	579	2802.36	633	3063.72	687	3325.08
472	2284.48	526	2545.84	580	2807.20	634	3068.56	688	3329.92
473	2289.32	527	2550.68	581	2812.04	635	3073.40	689	3334.76
474	2294.16	528	2555.52	582	2816.88	636	3078.24	690	3339.60
475	2299.00	529	2560.36	583	2821.72	637	3083.08	691	3344.44
476	2303.84	530	2565.20	584	2826.56	638	3087.92	692	3349.28
477	2308.68	531	2570.04	585	2831.40	639	3092.76	693	3354.12
478	2313.52	532	2574.88	585	2836.24	640	3097.60	694	3358.96
479	2318.36	533	2579.72	587	2841.08	641	3102.44	695	3363.80
480	2323.20	534	2584.56	588	2845.92	642	3107.28	696	3368.64
481	2328.04	535	2589.40	589	2850.76	643	3112.12	697	3373.48
482	2332.88	536	2594.24	590	2855.60	644	3116.96	698	3378.32
483	2337.72	537	2599.08	591	2860.44	645	3121.80	699	3383.16
484	2342.56	538	2603.92	592	2865.28	646	3126.64	700	3388.00
485	2347.40	539	2608.76	593	2870.12	647	3131.48	701	3392.84
486	2352.24	540	2613.60	594	2874.96	648	3136.32	702	3397.68
487	2357.08	541	2618.44	595	2879.80	649	3141.16	703	3402.52
488	2361.92	542	2623.28	596	2884.64	650	3146.00	704	3407.36
489	2366.76	543	2628.12	597	2889.48	651	3150.84	705	3412.20
490	2371.60	544	2632.96	598	2894.32	652	3155.68	706	3417.04
491	2376.44	545	2637.80	599	2899.16	653	3160.52	707	3421.88
492	2381.28	546	2642.64	600	2904.00	654	3165.36	708	3426.72
493	2386.12	547	2647.48	601	2908.84	655	3170.20	709	3431.56
494	2390.96	548	2652.32	602	2913.68	656	3175.04	710	3436.40
495	2395.80	549	2657.16	603	2918.52	657	3179.88	711	3441.24
496	2400.64	550	2662.00	604	2923.36	658	3184.72	712	3446.08
497	2405.48	551	2666.84	605	2928.20	659	3189.56	713	3450.92
498	2410.32	552	2671.68	606	2933.04	660	3194.40	714	3455.76
499	2415.16	553	2676.52	607	2937.88	661	3199.24	715	3460.60
500	2420.00	554	2681.36	508	2942.72	662	3204.08	716	3465.44
501	2424.84	555	2686.20	509	2947.56	663	3208.92	717	3470.28
502	2429.68	556	2691.04	610	2952.40	664	3213.76	718	3475.12
503	2434.52	557	2695.88	611	2957.24	665	3218.60	719	3479.96
504	2439.36	558	2700.72	612	2962.08	666	3223.44	720	3484.80

£	$ cts.	£	$ cts.	£	$ cts.	£	$ cts.	£	$ cts.
721	3489.64	775	3751.00	829	4012.36	883	4273.72	937	4535.08
722	3494.48	776	3755.84	830	4017.20	884	4278.56	938	4539.92
723	3499.32	777	3760.68	831	4022.04	885	4283.40	939	4544.76
724	3504.16	778	3765.52	832	4026.88	886	4288.24	940	4549.60
725	3509.00	779	3770.36	833	4031.72	887	4293.08	941	4554.44
726	3513.84	780	3775.20	834	4036.56	888	4297.92	942	4559.28
727	3518.68	781	3780.04	835	4041.40	889	4302.76	943	4564.12
728	3523.52	782	3784.88	836	4046.24	890	4307.60	944	4568.96
729	3528.36	783	3789.72	837	4051.08	891	4312.44	945	4573.80
730	3533.20	784	3794.56	838	4055.92	892	4317.28	946	4578.64
731	3538.04	785	3799.40	839	4060.76	893	4322.12	947	4583.48
732	3542.88	786	3804.24	840	4065.60	894	4326.96	948	4588.32
733	3547.72	787	3809.08	841	4070.44	895	4331.80	949	4593.16
734	3552.56	788	3813.92	842	4075.28	896	4336.64	950	4598.00
735	3557.40	789	3818.76	843	4080.12	897	4341.48	951	4602.84
736	3562.24	790	3823.60	844	4084.96	898	4346.32	952	4607.68
737	3567.08	791	3828.44	845	4089.80	899	4351.16	953	4612.52
738	3571.92	792	3833.28	846	4094.64	900	4356.00	954	4617.36
739	3576.76	793	3838.12	847	4099.48	901	4360.84	955	4622.20
740	3581.60	794	3842.96	848	4104.32	902	4365.68	956	4627.04
741	3586.44	795	3847.80	849	4109.16	903	4370.52	957	4631.88
742	3591.28	796	3852.64	850	4114.00	904	4375.36	958	4636.72
743	3596.12	797	3857.48	851	4118.84	905	4380.20	959	4641.56
744	3600.96	798	3862.32	852	4123.68	906	4385.04	960	4646.40
745	3605.80	799	3867.16	853	4128.52	907	4389.88	961	4651.24
746	3610.64	800	3872.00	854	4133.36	908	4394.72	962	4656.08
747	3615.48	801	3876.84	855	4138.20	909	4399.56	963	4660.92
748	3620.32	802	3881.68	856	4143.04	910	4404.40	964	4665.76
749	3625.16	803	3886.52	857	4147.88	911	4409.24	965	4670.60
750	3630.00	804	3891.36	858	4152.72	912	4414.08	966	4675.44
751	3634.84	805	3896.20	859	4157.56	913	4418.92	967	4680.28
752	3639.68	806	3901.04	860	4162.40	914	4423.76	968	4685.12
753	3644.52	807	3905.88	861	4167.24	915	4428.60	969	4689.96
754	3649.36	808	3910.72	862	4172.08	916	4433.44	970	4694.80
755	3654.20	809	3915.56	863	4176.92	917	4438.28	971	4699.64
756	3659.04	810	3920.40	864	4181.76	918	4443.12	972	4704.48
757	3663.88	811	3925.24	865	4186.60	919	4447.96	973	4709.32
758	3668.72	812	3930.08	866	4191.44	920	4452.80	974	4714.16
759	3673.56	813	3934.92	867	4196.28	921	4457.64	975	4719.00
760	3678.40	814	3939.76	868	4201.12	922	4462.48	976	4723.84
761	3683.24	815	3944.60	869	4205.96	923	4467.32	977	4728.68
762	3688.08	816	3949.44	870	4210.80	924	4472.16	978	4733.52
763	3692.92	817	3954.28	871	4215.64	925	4477.00	979	4738.36
764	3697.76	818	3959.12	872	4220.48	926	4481.84	980	4743.20
765	3702.60	819	3963.96	873	4225.32	927	4486.68	981	4748.04
766	3707.44	820	3968.80	874	4230.16	928	4491.52	982	4752.88
767	3712.28	821	3973.64	875	4235.00	929	4496.36	983	4757.72
768	3717.12	822	3978.48	876	4239.84	930	4501.20	984	4762.56
769	3721.96	823	3983.32	877	4244.68	931	4506.04	985	4767.40
770	3726.80	824	3988.16	878	4249.52	932	4510.88	986	4772.24
771	3731.64	825	3993.00	879	4254.36	933	4515.72	987	4777.08
772	3736.48	826	3997.84	880	4259.20	934	4520.56	988	4781.92
773	3741.32	827	4002.68	881	4264.04	935	4525.40	989	4786.76
774	3746.16	828	4007.52	882	4268.88	936	4530.24	990	4791.60

£	$ cts.	£	$	£	$	£	$	£	$
991	4796.44	2100	10164	4100	19844	6100	29524	8100	39204
992	4801.28	2200	10648	4200	20328	6200	30008	8200	39688
993	4806.12	2300	11132	4300	20812	6300	30492	8300	40172
994	4810.96	2400	11616	4400	21296	6400	30976	8400	40656
995	4815.80	2500	12100	4500	21780	6500	31460	8500	41140
996	4820.64	2600	12584	4600	22264	6600	31944	8600	41624
997	4825.48	2700	13068	4700	22748	6700	32428	8700	42108
998	4830.32	2800	13552	4800	23232	6800	32912	8800	42592
999	4835.16	2900	14036	4900	23716	6900	33396	8900	43076
1000	4840.00	3000	14520	5000	24200	7000	33880	9000	43560
1100	5324.00	3100	15004	5100	24684	7100	34364	9100	44044
1200	5808.00	3200	15488	5200	25168	7200	34848	9200	44528
1300	6292.00	3300	15972	5300	25652	7300	35332	9300	45012
1400	6776.00	3400	16456	5400	26136	7400	35816	9400	45496
1500	7260.00	3500	16940	5500	26620	7500	36300	9500	45980
1600	7744.00	3600	17424	5600	27104	7600	36784	9600	46464
1700	8228.00	3700	17908	5700	27588	7700	37268	9700	46948
1800	8712.00	3800	18392	5800	28072	7800	37752	9800	47432
1900	9196.00	3900	18876	5900	28556	7900	38236	9900	47916
2000	9680.00	4000	19360	6000	29040	8000	38720	10000	48400

CALCULATION

OF

FRANCS,

REDUCED INTO DOLLARS AND CENTS, AT THE CUSTOM-HOUSE VALUE OF

$18\frac{708}{1000}$ CENTS PER FRANC,

AS FIXED BY LAW.

Francs.	$ *cts.*	*Francs*	$ *cts.*	*Francs.*	$ *cts.*	*Francs.*	$ *cts.*
1	19	41	7.67	81	15.15	2200	411.58
2	37	42	7.86	82	15.34	2300	430.28
3	56	43	8.04	83	15.53	2400	448.99
4	75	44	8.23	84	15.71	2500	467.70
5	94	45	8.42	85	15.90	2600	486.41
6	1.12	46	8.61	86	16.09	2700	505.12
7	1.31	47	8.79	87	16.28	2800	523.82
8	1.50	48	8.98	88	16.46	2900	542.53
9	1.68	49	9.17	89	16.65	3000	561.24
10	1.87	50	9.35	90	16.84	3100	579.95
11	2.06	51	9.54	91	17.02	3200	598.66
12	2.24	52	9.73	92	17.21	3300	617.36
13	2.43	53	9.92	93	17.40	3400	636.07
14	2.62	54	10.10	94	17.59	3500	654.78
15	2.81	55	10.29	95	17.77	3600	673.49
16	2.99	56	10.48	96	17.96	3700	692.20
17	3.18	57	10.66	97	18.15	3800	710.90
18	3.37	58	10.85	98	18.33	3900	729.61
19	3.55	59	11.04	99	18.52	4000	748.32
20	3.74	60	11.22	100	18.71	4100	767.03
21	3.93	61	11.41	200	37.42	4200	785.74
22	4.12	62	11.60	300	56.12	4300	804.44
23	4.30	63	11.79	400	74.83	4400	823.15
24	4.49	64	11.97	500	93.54	4500	841.86
25	4.68	65	12.16	600	112.25	4600	860.57
26	4.86	66	12.35	700	130.96	4700	879.28
27	5.05	67	12.53	800	149.66	4800	897.98
28	5.24	68	12.72	900	168.37	4900	916.69
29	5.43	69	12.91	1000	187.08	5000	935.40
30	5.61	70	13.10	1100	205.79	5100	954.11
31	5.80	71	13.28	1200	224.50	5200	972.82
32	5.99	72	13.47	1300	243.20	5300	991.52
33	6.17	73	13.66	1400	261.91	5400	1010.23
34	6.36	74	13.84	1500	280.62	5500	1028.94
35	6.55	75	14.03	1600	299.33	5600	1047.65
36	6.73	76	14.22	1700	318.04	5700	1066.36
37	6.92	77	14.41	1800	336.74	5800	1085.06
38	7.11	78	14.59	1900	355.45	5900	1103.77
39	7.30	79	14.78	2000	374.16	6000	1122.48
40	7.48	80	14.97	2100	392.87	6100	1141.19

Francs.	$ *cts.*	*Francs.*	$ *cts.*	*Francs.*	$ *cts.*	*Francs.*	$ *cts.*
6200	1159.90	9500	1777.26	37000	6921.96	69000	12908.52
6300	1178.60	9600	1795.97	38000	7109.04	70000	13095.60
6400	1197.31	9700	1814.68	39000	7296.12	71000	13282.68
6500	1216.02	9800	1833.38	40000	7483.20	72000	13469.76
6600	1234.73	9900	1852.09	41000	7670.28	73000	13656.84
6700	1253.44	10000	1870.80	42000	7857.36	74000	13843.92
6800	1272.14	11000	2057.88	43000	8044.44	75000	14031.00
6900	1290.85	12000	2244.96	44000	8231.52	76000	14218.08
7000	1309.56	13000	2432.04	45000	8418.60	77000	14405.16
7100	1328.27	14000	2619.12	46000	8605.68	78000	14592.24
7200	1346.98	15000	2806.20	47000	8792.76	79000	14779.32
7300	1365.68	16000	2993.28	48000	8979.84	80000	14966.40
7400	1384.39	17000	3180.36	49000	9166.92	81000	15153.48
7500	1403.10	18000	3367.44	50000	9354.00	82000	15340.56
7600	1421.81	19000	3554.52	51000	9541.08	83000	15527.64
7700	1440.52	20000	3741.60	52000	9728.16	84000	15714.72
7800	1459.22	21000	3928.68	53000	9915.24	85000	15901.80
7900	1477.93	22000	4115.76	54000	10102.32	86000	16088.88
8000	1496.64	23000	4302.84	55000	10289.40	87000	16275.96
8100	1515.35	24000	4489.92	56000	10476.48	88000	16463.04
8200	1534.06	25000	4677.00	57000	10663.56	89000	16650.12
8300	1552.76	26000	4864.08	58000	10850.64	90000	16837.20
8400	1571.47	27000	5051.16	59000	11037.72	91000	17024.28
8500	1590.18	28000	5238.24	60000	11224.80	92000	17211.36
8600	1608.89	29000	5425.32	61000	11411.88	93000	17398.44
8700	1627.60	30000	5612.40	62000	11598.96	94000	17585.52
8800	1646.30	31000	5799.48	63000	11786.04	95000	17772.60
8900	1665.01	32000	5986.56	64000	11973.12	96000	17959.68
9000	1683.72	33000	6173.64	65000	12160.20	97000	18146.76
9100	1702.43	34000	6360.72	66000	12347.28	98000	18333.84
9200	1721.14	35000	6547.80	67000	12534.36	99000	18520.92
9300	1739.84	36000	6734.88	68000	12721.44	100000	18708.00
9400	1758.55						

CALCULATION

OF

BREMEN RIX DOLLARS,

REDUCED INTO DOLLARS AND CENTS, AT THE CUSTOM-HOUSE VALUE OF

78¾ CENTS PER RIX DOLLAR,

AS FIXED BY LAW.

R.Dol.	$ cts.	R.Dol.	$ cts.	R. Dol.	$ cts.	R. Dol.	$ cts.
1	78¾	41	32.29	81	63.79	2200	1732.50
2	1.58	42	33.08	82	64.58	2300	1811.25
3	2.36	43	33.86	83	65.36	2400	1890.00
4	3.15	44	34.65	84	66.15	2500	1968.75
5	3.94	45	35.44	85	66.94	2600	2047.50
6	4.73	46	36.23	86	67.73	2700	2126.25
7	5.51	47	37.01	87	68.51	2800	2205.00
8	6.30	48	37.80	88	69.30	2900	2283.75
9	7.09	49	38.59	89	70.09	3000	2362.50
10	7.88	50	39.38	90	70.88	3100	2441.25
11	8.66	51	40.16	91	71.66	3200	2520.00
12	9.45	52	40.95	92	72.45	3300	2598.75
13	10.24	53	41.74	93	73.24	3400	2677.50
14	11.03	54	42.53	94	74.03	3500	2756.25
15	11.81	55	43.31	95	74.81	3600	2835.00
16	12.60	56	44.10	96	75.60	3700	2913.75
17	13.39	57	44.89	97	76.39	3800	2992.50
18	14.18	58	45.68	98	77.18	3900	3071.25
19	14.96	59	46.46	99	77.96	4000	3150.00
20	15.75	60	47.25	100	78.75	4100	3228.75
21	16.54	61	48.04	200	157.50	4200	3307.50
22	17.33	62	48.83	300	236.25	4300	3386.25
23	18.11	63	49.61	400	315.00	4400	3465.00
24	18.90	64	50.40	500	393.75	4500	3543.75
25	19.69	65	51.19	600	472.50	4600	3622.50
26	20.48	66	51.98	700	551.25	4700	3701.25
27	21.26	67	52.76	800	630.00	4800	3780.00
28	22.05	68	53.55	900	708.75	4900	3858.75
29	22.84	69	54.34	1000	787.50	5000	3937.50
30	23.63	70	55.13	1100	866.25	5100	4016.25
31	24.41	71	55.91	1200	945.00	5200	4095.00
32	25.20	72	56.70	1300	1023.75	5300	4173.75
33	25.99	73	57.49	1400	1102.50	5400	4252.50
34	26.78	74	58.28	1500	1181.25	5500	4331.25
35	27.56	75	59.06	1600	1260.00	5600	4410.00
36	28.35	76	59.85	1700	1338.75	5700	4488.75
37	29.14	77	60.64	1800	1417.50	5800	4567.50
38	29.93	78	61.43	1900	1496.25	5900	4646.25
39	30.71	79	62.21	2000	1575.00	6000	4725.00
40	31.50	80	63.00	2100	1653.75	6100	4803.75

R. Dol.	$ cts.	R.Dol.	$ cts.	R.Dol.	$ cts.	R.Dol.	$ cts.
6200	4882.50	9300	7323.75	12400	9765.00	20000	15750.00
6300	4961.25	9400	7402.50	12500	9843.75	21000	16537.50
6400	5040.00	9500	7481.25	12600	9922.50	22000	17325.00
6500	5118.75	9600	7560.00	12700	10001.25	23000	18112.50
6600	5197.50	9700	7638.75	12800	10080.00	24000	18900.00
6700	5276.25	9800	7717.50	12900	10158.75	25000	19687.50
6800	5355.00	9900	7796.25	13000	10237.50	26000	20475.00
6900	5433.75	10000	7875.00	13100	10316.25	27000	21262.50
7000	5512.50	10100	7953.75	13200	10395.00	28000	22050.00
7100	5591.25	10200	8032.50	13300	10473.75	29000	22837.50
7200	5670.00	10300	8111.25	13400	10552.50	30000	23625.00
7300	5748.75	10400	8190,00	13500	10631.25	31000	24412.50
7400	5827.50	10500	8268.75	13600	10710.00	32000	25200.00
7500	5906.25	10600	8347.50	13700	10788.75	33000	25987.50
7600	5985.00	10700	8426,25	13800	10867.50	34000	26775.00
7700	6063.75	10800	8505.00	13900	10946.25	35000	27562.50
7800	6142.50	10900	8583.75	14000	11025.00	36000	28350.00
7900	6221.25	11000	8662.50	14100	11103.75	37000	29137.50
8000	6300.00	11100	8741.25	14200	11182.50	38000	29925.00
8100	6378.75	11200	8820.00	14300	11261.25	39000	30712.50
8200	6457.50	11300	8898.75	14400	11340.00	40000	31500.00
8300	6536.25	11400	8977.50	14500	11418.75	41000	32287.50
8400	6615.00	11500	9056.25	14600	11497.50	42000	33075.00
8500	6693.75	11600	9135.00	14700	11576.25	43000	33862.50
8600	6772.50	11700	9213.75	14800	11655.00	44000	34650.00
8700	6851.25	11800	9292.50	14900	11733.75	45000	35437.50
8800	6930.00	11900	9371.25	15000	11812.50	46000	36225.00
8900	7008.75	12000	9450.00	16000	12600.00	47000	37012.50
9000	7087.50	12100	9528.75	17000	13387.50	48000	37800.00
9100	7166.25	12200	9607.50	18000	14175.00	49000	38587.50
9200	7245.00	12300	9686.25	19000	14962.50	50000	39375.00

CALCULATION

OF

LEGHORN LIVRES,

REDUCED INTO DOLLARS AND CENTS, AT THE CUSTOM-HOUSE VALUE OF

$15\frac{15}{19}$ CENTS PER LIVRE,

Liv.	$ *cts.*	*Liv.*	$ *cts.*	*Liv.*	$ *cts.*	*Liv.*	$ *cts.*	*Liv.*	$ *cts.*
1	16	49	7.74	97	15.32	4600	726.32	9400	1484.21
2	32	50	7.89	98	15.47	4700	742.11	9500	1500.00
3	47	51	8.05	99	15.63	4800	757.89	9600	1515.79
4	63	52	8.21	100	15.79	4900	773.68	9700	1531.58
5	79	53	8.37	200	31.58	5000	789.47	9800	1547.37
6	95	54	8.53	300	47.37	5100	805.26	9900	1563.16
7	1.11	55	8.68	400	63.16	5200	821.05	10000	1578.95
8	1.26	56	8.84	500	78.95	5300	836.84	11000	1736.84
9	1.42	57	9.00	600	94.74	5400	852.63	12000	1894.74
10	1.58	58	9.16	700	110.53	5500	868.42	13000	2052.63
11	1.74	59	9.32	800	126.32	5600	884.21	14000	2210.53
12	1.89	60	9.47	900	142.11	5700	900.00	15000	2368.42
13	2.05	61	9.63	1000	157.89	5800	915.79	16000	2526.32
14	2.21	62	9.79	1100	173.68	5900	931.58	17000	2684.21
15	2.37	63	9.95	1200	189.47	6000	947.37	18000	2842.11
16	2.53	64	10.11	1300	205.26	6100	963.16	19000	3000.00
17	2.68	65	10.26	1400	221.05	6200	978.95	20000	3157.89
18	2.84	66	10.42	1500	236.84	6300	994.74	21000	3315.79
19	3.00	67	10.58	1600	252.63	6400	1010.53	22000	3473.68
20	3.16	68	10.74	1700	268.42	6500	1026.32	23000	3631.58
21	3.32	69	10.89	1800	284.21	6600	1042.11	24000	3789.47
22	3.47	70	11.05	1900	300.00	6700	1057.89	25000	3947.37
23	3.63	71	11.21	2000	315.79	6800	1073.68	26000	4105.26
24	3.79	72	11.37	2100	331.58	6900	1089.47	27000	4263.16
25	3.95	73	11.53	2200	347.37	7000	1105.26	28000	4421.05
26	4.11	74	11.68	2300	363.16	7100	1121.05	29000	4578.95
27	4.26	75	11.84	2400	378.95	7200	1136.84	30000	4736.84
28	4.42	76	12.00	2500	394.74	7300	1152.63	31000	4894.74
29	4.58	77	12.16	2600	410.53	7400	1168.42	32000	5052.63
30	4.74	78	12.32	2700	426.32	7500	1184.21	33000	5210.53
31	4.89	79	12.47	2800	442.11	7600	1200.00	34000	5368.42
32	5.05	80	12.63	2900	457.89	7700	1215.79	35000	5526.32
33	5.21	81	12.79	3000	473.68	7800	1231.58	36000	5684.21
34	5.37	82	12.95	3100	489.47	7900	1247.37	37000	5842.11
35	5.53	83	13.11	3200	505.26	8000	1263.16	38000	6000.00
36	5.68	84	13.26	3300	521.05	8100	1278.95	39000	6157.89
37	5.84	85	13.42	3400	536.84	8200	1294.74	40000	6315.79
38	6.00	86	13.58	3500	552.63	8300	1310.53	41000	6473.68
39	6.16	87	13.74	3600	568.42	8400	1326.32	42000	6631.58
40	6.32	88	13.89	3700	584.21	8500	1342.11	43000	6789.47
41	6.47	89	14.05	3800	600.00	8600	1357.89	44000	6947.37
42	6.63	90	14.21	3900	615.79	8700	1373.68	45000	7105.26
43	6.79	91	14.37	4000	631.58	8800	1389.47	46000	7263.16
44	6.95	92	14.53	4100	647.37	8900	1405.26	47000	7421.05
45	7.11	93	14.68	4200	663.16	9000	1421.05	48000	7578.95
46	7.26	94	14.84	4300	678.95	9100	1436.84	49000	7736.84
47	7.42	95	15.00	4400	694.74	9200	1452.63	50000	7894.74
48	7.58	96	15.16	4500	710.53	9300	1468.42		

THE RATES AT WHICH FOREIGN MONEY OR CURRENCY

(FIXED BY LAW)

ARE TAKEN AT THE CUSTOM-HOUSE, NEW-YORK.

Franc of France and Belgium	$0	18	6-10
Florin of Netherlands		40	
Do of Southern States of Germany		40	
Guilder of Netherlands		40	
Livre Tournois of France		18	1-2
Lira of the Lombardo Venetian kingdom		16	
Lira of Tuscany		16	
Lira of Sardinia		18	6-10
Milrea of Portugal	1	12	
Do Azores		83	1-3
Marc Banco of Hamburg		35	
Pound Sterling of Great Britain	4	84	
Do do of British Provinces of Nova Scotia, New Brunswick, Newfoundland, and Canada	4	00	
Pagoda of India	$1	84	
Real Vellon of Spain		5	
Do Plate of Spain		10	
Rupee Company		44	1-2
Do of British India		44	1-2
Specie Dollar of Denmark	1	5	
Rix Dollar or Thaler of Prussia and the Northern States of Germany		69	
Rix Dollar of Bremen		78	3-4
Rouble, silver, of Russia		75	
Specie Dollar of Sweden & Norway	1	6	
Florin of Austria		48	1-2
Ducat of Naples		80	
Ounce of Sicily	2	40	
Tale of China	1	48	
Leghorn Livres		16	

CURRENCIES BY USAGE,

When a Consular's Certificate of the real value or Rate of Exchange is not attached to the Invoice.

Current Marc	$0	28	
Crown of Tuscany	1	5	
Florin of Prussia		22	3-4
Do of Basle		41	
Florence Livre		15	
Geneva Livre		21	
Jamaica Pound	5	00	
Leghorn Dollar		90	
Livre of Catalonia		53	1-3
Livre of Neufchatel		26	1-2
Paper Rouble, varies from 4 roubles 65 copecks to 4 roubles 84 copecks to the dollar.			
Rix Dollar of Saxony		69	
Do Rhenish		60	3-4
Swiss Livre		27	
Scuda of Malta		40	
Turkish Piastre		5	

A TABLE OF FOREIGN WEIGHTS AND MEASURES,

Reduced to the Standard of the United States.

AMSTERDAM.

100 lbs. 1 centner	108.93 lbs
Last of grain	85.25 bush.
Ahm of wine	41.00 galls.
Amsterdam foot	0.93 ft.
Antwerp foot	0.94 ft.
Rhineland foot	1.03 ft.
Amsterdam ell	2 26 ft.
Ell of the Hague	2.28 ft.
Ell of the Brabant	2.30 ft.

CHINA.

Tail	1 1.3 oz.
16 Tails 1 Catty	1 1.3 lbs.
100 Catties 1 Picul	133 1.4 lbs.

DENMARK.

100 lbs. 1 centner	110.28 lbs.
Barrel or toende of corn	3.95 bush.
Viertel of wine	2.04 galls.
Copenhagen or Rhineland foot	1.03 ft.

ENGLAND.

Old ale gallon	1.22 galls.
Imperial gallon	1.20 "
Old wine do	1.00 "
Quarter of grain, or 8 imperial bushels	8.25 bush.
Imperial corn bushel, or 8 imperial gallons	1.03 "
Old Winchester do	1.00 "
Imperial yard	36.0 inches.
Troy lb.	$\frac{144}{175}$ths of a lb. av.

FRANCE.

Metre	3.28 feet
Decimetre (1-10th metre)	3.94 inch's.
Velt	2.00 galls.
Hectolitre	26.42 "
Decalitre	2.64 "
Litre	2.11 pints
Kilolitre	35.32 ft.
Hectolitre	2.84 bush.

Decalitre	9.08 quarts
Millier	2.205 lbs.
Quintal	220.54 "
Killogramme	2.21 "

FLORENCE AND LEGHORN.

100 lbs. or 1 cantaro	74.86 lbs.
Moggio of grain	16.59 bush.
Barile of wine	12.04 galls.

GENOA.

100 lbs. or peso grosso	76.87 lbs.
100 lbs. or peso sottile	69.89 "
Mina of grain	3.43 bush.
Mezzarola of wine	39.22 galls.

HAMBURG.

Last of grain	89.64 bush.
Ahm of wine	38.25 galls.
Hamburg foot	0.96 feet
Ell	1.92 "

MALTA.

100 lbs. 1 cantar	174.50 lbs.
Salma of grain	8.22 bush.
Foot	0.85 "

NAPLES.

Cantaro grosso	196.50 lbs.
Cantaro picolo	106.00 "
Carro of grain	52.24 bush.
Carro of wine	264.00 galls.

NETHEREANDS.

Ell	3.28 feet
Mudde of Zak	2.84 bush.
Vat hectolitre	26.42 galls.
Kan litre	2.11 pints
Pond killogramme	2.21 lbs.

PORTUGAL.

100 lbs	101.19 lbs.
22 lbs. (1 arroba)	22.26 "
4 arrobas of 22 lbs. (1 quintal)	89.05 "
Alquiere	4.75 bush.
Mojo of grain	23.03 "
Last of salt	70.00 "
Almude of wine	4.37 galls.

PRUSSIA.

100 lbs. of 2 Cologne marks each	103.11 lbs.
Quintal, 110 lbs.	113.42 "
Sheffel of grain	1.56 bush.
Eimar of wine	18,14 galls.
Ell of cloth	2.19 feet
Foot	1.03 "

ROME.

Rubbio of grain	8.36 bush.
Barih of wine	15.31 galls.

RUSSIA.

100 lbs. of 32 laths each	90.26 lbs.
Chertwert of grain	5.95 bush.
Vedro of wine	3.25 galls.
Petersburg foot	1.18 "
Moscow foot	1.10 "
Pood	36 lbs.

SICILY.

Cantaro groso	192.50 lbs.
Cantaro sottile	175.00 "
100 lbs	70.00 "
Salma grossa of grain	9.77 bush.
Salma generale	7.85 "
Salma of wine	23.06 galls.

SPAIN.

Quintal, or 4 arrobas	101.44 lbs.
Arroba	25.36 "
Arroba of wine	4.43 galls.
Fanega of grain	1.60 bush.

SWEDEN.

100 lbs. or 5 lispunds	73.76 lbs.
Kan of corn	7.42 bush.
Last	75.00 "
Cann of wine	69.09 galls.
Ell of cloth	1.95 feet

SMYRNA.

100 lbs. (1 quintal)	129.48 lbs.
Oke	2.83 "
Quillot of grain	1.46 bush.
Quillot of wine	13.50 galls.

TRIESTE.

100 lbs.	123.60 lbs.
Stajo of grain	2.34 bush.
Orna or eimer of wine	14.94 galls.
Ell for woolens	2.22 feet
Ell for silk	2.10 "

VENICE.

100 lbs. peso groso	105.18 lbs.
100 lbs. peso sottile	64.04 "
Moggio of grain	9.08 bush.
Anifora of wine	137.00 galls.

LIST OF TARES ALLOWED BY LAW AND CUSTOM.

		By Law.	By Custom.
ALMONDS	in cases		8 per cent.
do	in casks		15 do
do	in double bales		8 lb. each.
do	in bales		4 lb. do
do	in frails		10 per cent.
do	in ceroons		10 do
do	in bags		4 do
ALUM	in bags		5 lb. each.
do	in casks		10 per cent.
ANVILS	in casks		90 lb. each.
BRISTLES	in casks		10 per cent.
BUTTER, weighing from 80 to 100 lb.	in kegs		18 lb. each.
BLACK PLATE	in boxes		8 lb do
CANDLES	in boxes	8 per cent.	
CANDY, Sugar	in boxes	10 do	
CHEESE	in hampers	10 do	
do	in baskets	10 do	
do	in boxes	20 do	
do	in casks or tubs		15 per cent.
CASSIA	in boxes		actual.
do	in mats		9 per cent., or 1 1-2 lb. for 4 mats.
CHOCOLATE	in boxes	10 per cent.	
COFFEE	in bags	2 do	
do	in bales	3 do	
do	in casks	12 do	
do	in ceroons		6 per cent.
do	in boxes		15 do
CINNAMON	in boxes		actual.
do	in bales		6 per cent.
COCOA	in bags	1 per cent.	
do	in casks	10 do	
do	in ceroons		8 do
do	in baskets		2 lb. each.
CLOVES	in casks		12 lb. do
do	in bags		4 lb. do
COTTON	in bales	2 per cent.	
do	in ceroons	6 do	
COMPOSITION Spikes or Nails	in casks	8 do	
COPPER	in casks	8 do	
COPPERAS	in casks		10 per cent.
CORKS	in small bales		5 lb. each.
do	in large bales		8 lb. do
do	in double bales		16 lb. do
CORDAGE, Twine	in boxes		15 per cent.
do do	in casks	12 per cent.	
do do	in bales	3 do	
CURRANTS	in casks		12 do
do	in boxes		10 do
FIGS	in boxes		10 do
do	in mats		4 do
do	in frails		4 do
do	in drums		8 do
do	in casks		12 do

		By Law.	By Custom.
Fish, Dry	in casks		12 per cent.
do do	in boxes		12 do
Flax	in bobbins		3 to 3½ lbs. ea.
Gunpowder	in casks		23 lbs. each.
do	in ½ casks		9 do
do	in ¼ casks		5 do
Glue	in boxes		15 per cent.
do	in casks		20 do
do from Canton	in boxes		11 do
Hemp, Manilla	in bales		6 lbs. each.
do Hamburg, Leghorn, Trieste.	in bales		7½ do
Indigo	in cases		15 per cent.
do	in barrels	12 per cent.	
do	in other casks.	15 do	
do	in ceroons	10 do	
do	in bags	3 do	
do	in mats	3 do	
Iron, Sheet	in boxes		8 do
do Hoop	in boxes		8 do
do Russia Sheet	in packs		14 to 28 lbs. ea.
Jalap	in yellow mats		12 lbs. each.
Lead, pigs, bars, sheets	in casks		3 per cent.
do White, in oil	in kegs		8 do
do do do	in hhds		100 lbs. each.*
do do dry	in casks		6 per cent.
do Red, dry	in casks		5 do
do do in oil	in casks		10 do
do Shot	in casks		3 do
Nails	in casks	8 per cent.	
do	in bags		3 do
Ochre, dry	in casks		10 do
do in oil	in casks		12 do
Paris White	in casks		10 do
Pepper	in casks	12 per cent.	
do	in bales	5 do	
do	in bags	2 do	
do	in double bags		4 lbs. each.
Pimento	in casks	16 per cent.	
do	in bags	3 do	
Plumbs	in boxes		8 per cent.
do	in casks		12 do
Prunes	in boxes		8 do
Paper	in bales		5, 6, 7 & 8 lbs. ea.
Raisins	in jars		18 lbs. each.
do	in boxes		15 per cent.
do	in casks		12 do
do	in frails		4 do
do	in drums		10 do
Rice	in casks		10 do
Salts, Glauber	in casks	8 per cent.	
do Epsom	in casks		11 do
Segars	in boxes	18 per cent.	
do	in casks	18 do	
Shot	in casks	3 do	
Snuff	in casks		12 do
do	in boxes		15 do

Extra allowance for hogsheads.

		By Law.	By Custom.
Soap	in boxes	10 per cent.	
Spanish Brown, dry	in casks		12 per cent.
do do in oil	in casks		12 do
Spikes	in casks		8 do
do	in bags		3 do
Steel	in casks		8 do
do	in cases		8 do
do	in bundles		3 do
do from Trieste, in large size	in boxes		11 lb. each.
do do in 2d size	in boxes		10¾ lb. do
Sheet Iron	in casks		15 per cent.
Sugar, Candy	in boxes	10 per cent.	
do do	in tubs		15 do
do	in bags	5 per cent.	
do	in boxes	15 do	
do	in casks	12 do	
do	in mats	5 do	
do	in ceroons		8 do
do	in canisters		40 lb. each.
Starch, from Bremen, weighing 62 lb. each	in boxes		13 lb. do
Tallow	in bales		8 per cent.
do	in casks		12 do
do	in ceroons		8 do
do	in tubs		15 do
Tea, Bohea	in whole chests	70 lb. each.	
do do	in half do	36 lb. do	
do do	in quarter do	20 lb. do	
do Green (70 lb. and over)	in boxes	20 lb. do	
do other (between 50 and 70 lb.)	in boxes	18 lb. do	
do do (of 80 lb.)	in boxes	20 lb. do	
do do (over 80 lb.)	in boxes	22 lb. do	
Tobacco, Leaf	in bales		8 lb. each.
do do with extra cover	in bales		10 lb. do
do do	in boxes		15 per cent.
Twine	in casks	12 per cent.	
do	in boxes		15 do
do	in bales	3 per cent.	
Whiting	in casks		10 do
Wire	in casks		8 do
Wool	in bales		3 do

LIST OF FEES PAYABLE AT THE CUSTOM-HOUSE,

NEW-YORK.

ENTRY of a vessel of 100 tons and over, dutiable cargo	$5 50
" " 100 " " in ballast or free goods	3 17
" " under 100 tons, dutiable cargo	3 00
" " " 100 " in ballast or free goods	2 17
CLEARANCE of a vessel of 100 tons and over	2 50
" " under 100 tons	1 50
TONNAGE, French vessels (except when coming from the islands of Guadaloupe or Martinique, with the produce of those islands, or in ballast—in such cases, nothing), per ton	94
" Spain, from the mother-country or Europe, per ton	05
" " " Malaga, "	7½
" " " other places	1 50
" Sicily	1 00
" Naples	1 00
" Hayti	1 00
" New Grenada	1 00
" Texas	1 00
For every post entry	2 00
" " permit to land goods	20
" " bond taken officially	40
" " permit to load goods for exportation for drawback	30
" " debenture or other official certificate	20
" " bill of health	20
" " official document (Register excepted) required by any person	20
" " sea letter	20
" " seaman's protection	25
" " entry and permit for bounty on fish	70
" " " " drawback on domestic spirits	70
" " " " " refined sugar	70

TABLE OF FEES UNDER THE COASTING ACT.

ADMEASURING every vessel, in order to the enrolment, licensing, or recording the same—	
If of 5 tons, and less than 20	$0 50
If of 20, and not exceeding 70	75
If of 70, and not exceeding 100	1 00
If of 100 tons	1 50
For every certificate of enrolment	50
" " endorsement on certificate of enrolment	20
" " license, including the bond, not exceeding 20 tons	25
" " " " " above 20, and not more than 100 tons	50
" " " " " more than 100 tons	1 00
" " endorsement of license	20
Upon the renewal of a license, for every man employed from the date of the license then surrendered, per month	20
Admeasuring every vessel, in order to the registry or recording the same—	
If of 100 tons or under	1 00
If over 100, and not exceeding 200 tons	1 50
If over 200 tons	2 00
For every new Register	2 25
" " endorsement on Register	1 00
" " bond for Mediterranean passport	40
Recording certificate, manifest, and granting permit, if less than 50 tons	25
" " " " " if over 50 tons	50
For certifying a manifest, and granting permit for registering vessels	1 50
For receiving certified manifest, and granting permission on the arrival of a register vessel	1 50
Granting permit for a vessel not belonging to a citizen or citizens to proceed from district to district, and receiving a manifest	2 00
Receiving manifest, and granting permit to unload, as above	2 00
Granting permit for a vessel to carry on fishing in a foreign port	25
For report and entry of any foreign goods imported in such last-mentioned vessel	25

INFORMATION FOR SHIP-MASTERS,

ENTRY OF VESSELS FROM FOREIGN PORTS.

It is necessary that the manifests (three copies) of vessels from foreign ports should be made out before arrival, in order to be presented to the boarding-officer *upon* arrival. They should include *every thing* on board; and, after stating the cargo laden at the port of departure, if there should be any return cargo, it should then be added under that head. If there are any surplus stores, these should then be particularized; and, finally, the passengers' names, individually, with the numbers of packages of baggage belonging to *each*—the whole to be signed by the master.

Where there are passengers, a separate list, (besides the names on each manifest,) including the names, ages, sex, occupation, country to which they severally belong, and of which they intend to become inhabitants; and, if any have died on the passage, will also be necessary.

Another list of passengers, similar to the last, is required by the Mayor of the city.

If any part of the cargo is to be landed at a different port than the first one of entry, ***it must be so stated in the manifest, as otherwise that privilege will be lost***, and the cargo required to be landed at the first port of entry.

The captain will be particular in having his crew mustered by the boarding-officer, upon arrival, in order to the cancelling of the bond given for their safe return.

Vessels must report at the custom-house, within twelve hours, and enter within forty-eight hours after arrival.

If the captain is not an owner of the vessel, and there should be a resident owner at the port of entry, such owner is required to accompany the captain, in order to swear to the register.

ENTRY OF VESSELS COASTWISE,

Nothing further is required than the clearance from the custom-house at the port of departure, and the register, if she is a registered vessel.

CLEARANCE OF VESSELS FOR FOREIGN PORTS.

Every shipper must clear his goods at the custom-house *before* the vessel can clear. From these shippers' clearances, the vessel's manifest is to be made, after the same form, and including all the particulars therein contained.

A notarial crew-list and duplicate shipping articles are also required. If there is any change of owner or master, notice thereof should be given, at least the day previous, in order that the register may be endorsed or a new one issued.

Inquiry should also be made, a day or two previous to clearing, (in case of vessels last from foreign ports,) whether the return of the inward cargo corresponds with the manifest, as delays may otherwise occur in settling discrepancies, which to adjust may and do frequently detain vessels from clearing, when the hurry is great, and consignees are anxious to get their vessels to sea.

If there is any cargo brought in the vessel, not to be landed, a permit must be obtained to retain the same on board, several days before clearing, as the officer discharging the vessel cannot make his return without it; and, without *his* return, the vessel cannot be cleared. When cleared, the captain will receive his register, crew-list, clearance, bill of health, and shipping articles; *or*, in case of a *foreign* vessel, all that he requires is a clearance and bill of health, upon presenting which to the consul of his nation, he will receive all other necessary papers.

CLEARANCE OF VESSELS COASTWISE.

Duplicate manifests, made out from the bills of lading, (number of packages in each bill of lading being stated *in writing*,) with the shippers and consignees, and their places of residence, is all that is required.

☞ It is deemed unnecessary to state the different desks to which application must be made in entering and clearing, as these are liable to be changed, and as full information on this head can easily be obtained at the time, by simply asking, when leaving one desk, where to proceed, and so on, until the entry or clearance is completed.

EXTRACTS FROM LAWS RELATIVE TO INVOICES.

Act of March 3, 1801, § 2.—Invoices must be made out in the currency of the country from whence the goods are imported.

Treasury Instructions, April 4, 1840.—When the value of such currency is not fixed by law, the invoice must be accompanied by a consular certificate, stating the true value of such currency in Spanish or United States silver dollars, and in default thereof bond for the production of such certificate is to be given.

Act of 1st March, 1823, § 2.—If no invoice of goods has been received by the consignee or owner, they may be entered by appraisement, the owner or consignee first taking oath that no invoice has been received, and giving bond to produce invoice.

§ 6.—Goods belonging to persons residing in the United States, but absent from the place of importation, may be admitted to entry, the importer or agent first giving bond to produce invoice duly verified by the oath of owner, administered by a collector of the customs, or by a public officer duly authorised to administer oaths.

§ 7.—Goods belonging to a person not residing at the time in the United States, cannot be admitted to entry, unless accompanied by an invoice verified by the owner's oath, stating that the goods were actually purchased for his account, and that the invoice contains a true and faithful account of the *cost* of such goods.

§ 8.—If such goods have not been acquired in the usual mode, or bargain and sale; or if they belong in whole or in part to the manufacturer thereof, the oath annexed to invoice must specify that the invoice contains the actual *fair market value* at the time and place when and where the same were procured or manufactured.

The verification may be made before a consul or commercial agent of the United States; if there is no consul or commercial agent in the country or place of purchase, the oath may be administered by any public officer authorised in such place to administer oaths, which authority must be authenticated by a consul or commercial agent of the United States: if there be no such consul or agent, then by the authentication of a consul of any nation at peace with the United States: if no such consul can be found, then the certificate of two respectable merchants will answer.

§ 10.—Goods owned by persons not residing in the United States, and not accompanied with an invoice verified as required above, *may be* admitted to entry by the *Secretary of the Treasury*, the collector first certifying that no fraud was intended; but before such entry shall be permitted, the importer shall give bond to produce an invoice of such goods, duly verified by the owner, in the mode and to the effect before mentioned.

§ 14.—In no case shall the duty be estimated on a less amount than the invoice value.

§ 23.—No other evidence of the value of goods, except the invoice value, shall be admitted on the part of the owner, in any court, in corroboration of the entry upon such invoice.

AN ACT.

To authorise the importation of brandy in casks of a capacity not less than fifteen gallons, and the exportation of the same for the benefit of a drawback of the duties.

Be it enacted by the Senate and House of Representatives of the United States of America, in Congress assembled, That from and after the passage of this act, brandy may be imported into the United States in casks of a capacity not less than fifteen gallons, any

thing in any law to the contrary notwithstanding: *Provided*, however, that all the provisions of existing laws, not inconsistent with this act, relating to the importation of foreign spirits, be complied with: *And provided further*, That all brandy imported in casks, of a capacity less than 90 gallons, shall be deposited, at the expense and risk of the importer, in such public or other warehouses, as shall be designated by the collector or surveyor for the port, where the same shall be landed; and shall be removed therefrom in the manner prescribed by an act entitled, "An Act providing for the deposite of wines and distilled spirits in public warehouses, and for other purposes."

SECT. 2. *Be it further enacted*, That brandy imported in casks of a capacity not less than fifteen gallons, may be exported for the benefit of a drawback of the duties which shall have been paid thereon; and the exporter or exporters of brandy so imported, shall be entitled to receive a debenture or debentures, for the amount of such drawback, agreeably to the existing laws; and all acts now in force, regulating the exportation of spirits, and the allowance and payment of drawbacks and debentures, shall be deemed applicable to brandy, the importation of which is permitted by this act.

[*Approved*, 2*d March*, 1827.]

GENERAL INFORMATION.

No goods, wares, or merchandise, subject to duty, can be imported into the United States on the seaboard, in vessels of less than 30 tons burthen, under the penalty of the forfeiture of vessel and cargo; nor can a drawback of any duties be obtained on exportation except by sea, and in vessels of not less than 30 tons burthen. *Act of 2d March*, 1799, 92*d Section*.

Drawback not allowed on goods exported to any place immediately adjoining the United States, except to places westward or southward of Louisiana, and to the North-west coast of America; nor in any case, when exported in a vessel of less than 30 tons burthen. *Act of 2d March*, 1799, *Section 75th and 92d, and Act of 5th January*, 1805, *Section 2d*.

No refined lump or loaf sugar can be imported into the United States, except in ships or vessels of at least 120 tons burthen, and in packages containing at least 600 lbs., under the penalty of forfeiting the same, together with the ship or vessel. *Act of 2d March*, 1799, *Section* 103.

To be entitled to drawback, the duties on the importation of the goods exported, must have been, at least, 50 dollars by one vessel, at the same time, and by the same person, and the merchandise be, at the time of exportation, in the same package, and same condition, including wrapper and original mark and number, as when imported. *Act of 22d May*, 1824.

DRAWBACK.

SECT. 14. *And be it further enacted*, That on and after the day this law goes into effect, there shall be allowed a drawback on foreign sugar refined in the United States, and exported therefrom, equal in amount to the duty paid on the foreign sugar from which it shall be manufuctured, to be ascertained under such regulations as shall be prescribed by the Secretary of the Treasury, and no more, and on spirits distilled from foreign molasses a drawback of five cents per gallon, till the first day of January, eighteen hundred and forty-three, when it shall be reduced one cent per gallon; and annually, on the first day of January thereafter, the said drawback shall be reduced one cent per gallon, until the same shall be wholly discontinued. Provided, that this act shall not alter or repeal any law now in force regulating the exportation of sugar refined or

spirits distilled from molasses in the United States, except as to the rates of duties and drawbacks.

SECT. 15. *And be it further enacted*, That in the case of all goods, wares and merchandise, imported on and after the day this act goes into operation, and entitled to debenture under existing laws, no drawback of the duties shall be allowed on the same, unless said goods, wares, or merchandise, shall be exported from the United States within three years from the date of importation of the same, nor shall the additional rate of duty levied by this act on the goods, wares, and merchandise, imported in foreign vessels, be refunded in cases of re-exportation. Provided, that two and one half per centum on the amount of all drawbacks allowed, except on foreign refined sugars, shall be retained for the use of the United States, by the collectors paying such drawbacks, respectively; and in the case of foreign refined sugars, ten per centum shall be so retained. *Act 30th August*, 1842.

No distilled spirits, except arrack, brandy in casks of not less capacity than fifteen gallons, and sweet cordial, can be imported in casks or vessels of less capacity than ninety gallons, wine measure; nor in casks which have been marked pursuant to any law of the United States, on pain of forfeiture of the same, together with the ship or vessel in which they were imported. *Act of 2d of March*, 1799, *Section* 103.

In all cases where there are more goods found on board a vessel than the master thereof has reported in his manifest, he shall, with the consent of the officers of the customs, make a post entry for the same, and pay two dollars therefor: and for every disagreement between his manifest and cargo, he is liable to a fine of five hundred dollars. *Act of 2d March*, 1799, *Section* 57.

Drawback is not allowed on the exportation of goods which shall have been imported in foreign vessels, from any of the dominions, colonies, or posessions of any foreign power, with which the vessels of the United States are not permitted directly to trade. *Act of 27th April*, 1816, *Section 4th.*

No allowance of drawback on the exportation of iron cables, or parts thereof, butter, fish oil, playing cards, cordage if less than five tons, foreign dried and pickled fish, or other salted provisions, nor on sail duck, if less than fifty bolts. *Act of 14th July*, 1832.

Within *twenty* days after the clearance of a vessel, the exporter of goods by said vessel must swear to the export entry, and give a Bond that they shall not be landed in any place or port within the limits of the United States, *or forfeit the drawback. Act of March 2d*, 1779. Extension of time to twenty days. *Act of March 1st*, 1823.

Bounty is allowed on the exportation of pickled fish of the fisheries of the United States, cured and packed solely with foreign salt, on which the duty shall have been paid. *Act of 2d March*, 1799, *Section* 83.

All goods on examination by the appraisers, *not* corresponding with the entry made of them, are liable to forfeiture.

The number of bushels of wheat is to be ascertained by actual *measurement* by the standard bushel, and not by weight.

REGISTER ACT.

Every owner of a vessel, residing within the limits of the United States, to swear (or affirm) to the register within ninety days after it being granted, or it becomes void, and the vessel and cargo pays foreign tonnage and duty.

For duty of Appraisers, &c., see Section 17, Act of 30th August, 1842, page xvi.

DUTIES to be paid in cash. See Section 12, Act of 30th August, 1842, p. xiv.

TARIFF,

OR

RATES OF DUTIES

PAYABLE ON

GOODS, WARES, AND MERCHANDISE

IMPORTED INTO

The United States of America,

ON AND AFTER

THE THIRTIETH DAY OF AUGUST, 1842,

IN CONFORMITY WITH THE ACT OF CONGRESS, APPROVED AUGUST 30, 1842.

ALSO, CONTAINING ALL THE

RECENT CIRCULARS AND DECISIONS OF THE TREASURY DEPARTMENT,

RELATING TO COMMERCE AND THE REVENUE.

REVISED AND CORRECTED BY

E. D. OGDEN,

ENTRY CLERK, CUSTOM-HOUSE, PORT OF NEW-YORK.

NEW-YORK:

PUBLISHED BY RICH & LOUTREL, No. 61 WILLIAM STREET.

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ADVERTISEMENT.

In presenting the present edition of the "Tariff" to the public, the Editor and Publishers feel great confidence in its accuracy. Unusual care has been bestowed in revising the rates according to the most recent decisions of the Treasury Department, and the proof-sheets have been most carefully read, with a view to detect the slightest error. It is therefore confidently believed to be the most correct edition ever yet published.

RICH & LOUTREL.

New York, Jan. 1845.

Entered according to Act of Congress, in the year of our Lord 1844, by RICH & LOUTREL, in the Clerk's Office of the District Court of the Southern District of New York.

NEW TARIFF LAW.

AN ACT

TO PROVIDE REVENUE FROM IMPORTS, AND TO CHANGE AND MODIFY EXISTING LAWS IMPOSING DUTIES ON IMPORTS, AND FOR OTHER PURPOSES.

Sec. 1. *Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled*, That from and after the passage of this act, in lieu of the duties heretofore imposed by law on the articles hereinafter mentioned, and on such as may now be exempt from duty, there shall be levied, collected, and paid, the following duties, that is to say:

First. On coarse wool unmanufactured, the value whereof, at the last port or place from whence exported to the United States, shall be seven cents or under per pound, there shall levied a duty of five per centum ad valorem: And on all other unmanufactured wool there shall be levied a duty of three cents per pound, and thirty per centum ad valorem: Provided, That when wool of different qualities of the same kind or sort is imported in the same bale, bag or package, and the aggregate value of the contents of the bale, bag or package, shall be appraised by the appraisers at a rate exceeding seven cents per pound, it shall be charged with a duty in conformity to such appraisal: Provided, further, That when wool of different qualities and different kinds or sorts is imported in the same bale, bag or package, the contents of the bale, bag or package, shall be appraised at the value of the finest or most valuable kind or sort, and a duty charged thereon accordingly: Provided, further, That if bales of different qualities are embraced in the same invoice, at the same price, the value of the whole shall be appraised according to the value of the bale of the best quality: Provided, further, That if any wool be imported having in it dirt or any material or impurities other than those naturally belonging to the fleece, and thus be reduced in value to seven cents per pound or under, the appraisers shall appraise said wool at such price as, in their opinion, it would have cost had it not been so mixed with such dirt or impurities, and a duty shall be charged thereon in conformity with such appraisal: Provided, also, That wool imported on the skin shall be estimated as to weight and value as other wool.

Second. On all manufactures of wool, or of which wool shall be a component part, except carpetings, flannels, bockings and baizes, blankets, worsted stuff goods, ready made clothing, hosiery, mitts, gloves, caps, and bindings, a duty of 40 per centum.

Third. On Wilton carpets and carpetings, treble ingrain, Saxony and Aubusson carpets and carpetings, a duty of sixty-five cents per square yard; on Brussels and Turkey carpets and carpeting, fifty-five cents per square yard; on all Venitian and ingrain carpets and carpeting, thirty cents per square yard; on all other kinds of carpets and carpeting, of wool, hemp, flax, or cotton, or parts of either, or other material not otherwise specified, a duty of thirty per centum ad valorem: Provided, That bed-sides and other portions of carpets or carpeting, shall pay the rate of duty herein imposed on carpets or carpeting of similar character.

Fourth. On woolen blankets, the actual value of which at the place whence imported, shall not exceed seventy-five cents each, and of the dimensions not exceeding seventy-two by fifty-two inches each, nor less than forty-five by sixty inches each, a duty of fifteen per centum ad valorem; and on all other woolen blankets, a duty of twenty-five per centum ad valorem.

Fifth. On all manufactures, not otherwise specified, of combed wool or worsted, and manufactures of worsted and silk combined, a duty of thirty per centum ad valorem; on all hearth rugs, an ad valorem duty of forty per centum.

Sixth. On woolen and worsted yarn, a duty of thirty per centum ad valorem.

Seventh. On woolen or worsted mitts, gloves, caps, and bindings, and on woolen or worsted hosiery, that is to say, stockings, socks, drawers, shirts, and all other similar manufactures, made on frames, a duty of thirty per centum ad valorem.

Eighth. On flannels, of whatever material composed, except cotton, a duty of fourteen cents per square yard; on bockings and baizes, fourteen cents per square yard; on coach laces, thirty-five per centum ad valorem; on Thibet, Angora, and all other goats' hair or mohair unmanufactured, one cent per pound; on camlets, blankets, coatings, and all other manufactures of goats' hair or mohair, twenty per centum ad valorem.

Ninth. On ready made clothing, of whatever materials composed, worn by men, women, or children, except gloves, mitts, stockings, stocks, wove shirts and drawers, and all other similar manufactures made on frames, hats, bonnets, shoes, boots and bootees, imported in a state ready to be used as clothing by men, women or children, made up either by the tailor, manufacturer, or seamstress, an ad valorem duty of fifty per centum; on all articles worn by men, women or children, other than as above specified or excepted, of whatever materials composed, made up wholly or in part by hand, a duty of forty per centum ad valorem; on all thread laces and insertings, fifteen per centum ad valorem; on cotton laces, quillings and insertings, usually known as trimming laces, and on bobbinet laces of cotton, twenty per centum ad valorem; on laces, galloons, tresses, tassels, knots and stars of gold or silver, fine or half fine, fifteen per centum ad valorem; on all articles embroidered in gold or silver, fine or half fine, when finished, other than clothing, twenty per centum ad valorem; and on clothing, finished in whole or in part, embroidered in gold or silver, fifty per centum ad valorem.

Sec. 2. *And be it further enacted*, That, from and after the passage of this act, there shall be levied, collected, and paid, on the importation of the articles hereinafter mentioned, the following duties, that is to say:

First. On cotton unmanufactured, a duty of three cents per pound.

Second. On all manufactures of cotton, or of which cotton shall be a component part, not otherwise specified, a duty of thirty per centum ad valorem, excepting such cotton twist, yarn, and thread, and such other articles as are herein provided for: Provided, That all manufactures of cotton, or of which cotton shall be a component part, not dyed, colored, printed, or stained, not exceeding in value twenty cents per square yard, shall be valued at twenty cents per square yard, and if dyed, colored, printed or stained, in whole or in part, not exceeding in value thirty cents the square yard, shall be valued at thirty cents per square yard, excepting velvets, cords, moleskins, fustians, buffalo cloths, or goods manufactured by napping or raising, cutting or shearing, not exceeding in value thirty-five cents the square yard, which shall be valued at thirty-five cents the square yard, and duty be paid thereon accordingly.

Third. All cotton twist, yarn, and thread, unbleached and uncolored, the true value of which at the place whence imported, shall be less than sixty cents per pound, shall be valued at sixty cents per pound, and shall be charged with a duty of twenty-five per centum ad valorem; all bleached or colored cotton twist, yarn, and thread, the true value of which at the place whence imported shall be less than seventy-five cents per pound, shall be valued at seventy-five cents per pound, and pay a duty of twenty-five per centum ad valorem; all other cotton twist, yarn, and thread, on spools or otherwise, shall pay a duty of thirty per centum ad valorem.

Sec. 3. *And be it further enacted*, That, from and after the passage of this act, there shall be levied, collected and paid, on the importation of the articles hereinafter mentioned, the following duties, that is to say:

First. On all manufactures of silk not otherwise specified, except bolting cloths, two dollars and fifty cents per pound of 16 ounces; on silk bolting cloths, twenty per centum ad valorem: Provided, That if any silk manufactures shall be mixed with gold or silver, or other metal, it shall pay a duty of thirty per centum ad valorem.

Second. On sewing silk, silk twist, or twist composed of silk and mohair, a duty of two dollars per pound of sixteen ounces; on pongees and plain white silks for printing or coloring, one dollar and fifty cents per pound of 16 ounces; on floss and other similar silks, purified from the gum, dyed and prepared for manufacture, a duty of twenty-five per centum ad valorem; on raw silk, comprehending all silks in the gum, whether in hanks, reeled or otherwise, a duty of fifty cents per pound of sixteen ounces: on silk umbrellas, parasols, and sun shades, thirty per centum ad valorem; on silk or satin shoes and slippers for women or men, thirty cents per pair; silk or satin laced boots or bootees for women or men, seventy-five cents per pair; silk or satin shoes and slippers for children, fifteen cents per pair; silk or satin laced boots or bootees for children, twenty-five cents a pair; on men's silk hats, one dollar each; silk or satin hats or

bonnets for women, two dollars each; on silk shirts and drawers, whether made up wholly or in part, forty per centum ad valorem; silk caps for women, and turbans, ornamented for head dress, aprons, collars, caps, cuffs, braids, curls, or frizettes, chemisetts, mantillas, pelerines, and all other articles of silk made up by hand, in whole or in part, and not otherwise provided for, a duty of thirty per centum ad valorem.

Third. On unmanufactured hemp, forty dollars per ton; on Manilla, sunn, and other hemps of India, on jute, Sisal grass, coiar, and other vegetable substances not enumerated, used for cordage, twenty-five dollars per ton; on codilla, or tow of hemp or flax, twenty dollars per ton; on tarred cables and cordage, five cents per pound; on untarted cordage, four and a half cents per pound; on yarns, twine and packthread, six cents per pound; on seines, seven cents per pound; on cotton bagging, four cents per square yard; on any other manufacture not otherwise specified, suitable for the uses to which cotton bagging is applied, whether composed in whole or in part of hemp or flax, or any other material, or imported under the designation of gunny cloth or any other appellation, and without regard to the weight or width, a duty of five cents per square yard; on sail duck, seven cents per square yard; Russia, and other sheetings, brown and white, twenty-five per centum ad valorem; and all other manufactures of hemp, or of which hemp shall be a component part, not specified, twenty per centum ad valorem; on unmanufactured flax, twenty dollars per ton; on linens and all other manufactures of flax, or of which flax shall be a component part, not otherwise specified, a duty of twenty-five per centum ad valorem; on grass cloth, a duty of twenty-five per centum ad valorem.

Fourth. On stamped, printed, or painted floor oil cloth, thirty-five cents per square yard; on furniture oil cloth, made on Canton or cotton flannel, sixteen cents per square yard; on other furniture oil cloth, ten cents per square yard; on oil cloth of linen, silk, or other materials, used for hat covers, aprons, coach curtains, or similar purposes, and on medicated oil cloths, a duty of twelve and a half cents per square yard; on Chinese or other floor matting made of flags, jute or grass, on all floor matting not otherwise specified, and on mats, of whatever materials composed, twenty-five per centum ad valorem.

Sec. 4. *And be it further enacted*, That, from and after the passage of this act, there shall be levied, collected, and paid, on the importation of the articles hereinafter mentioned, the following duties, that is to say:

First. On iron in bars or bolts, not manufactured in whole or in part, by rolling, seventeen dollars per ton; on bar or bolt iron, made wholly or in part by rolling, twenty-five dollars per ton: Provided, That all iron, in slabs, blooms, loops or other form, less finished than iron in bars or bolts, and more advanced than pig iron, except castings, shall be rated as iron in bars or bolts, and pay a duty accordingly: Provided, also, That iron imported prior to the third day of March, 1843, in bars or otherwise, for railways or inclined planes, shall be entitled to the benefits of the provisions of existing laws, exempting it from the payment of duty on proof of its having been actually and permanently laid down for use on any railway or inclined plane prior to the third day of March, 1843; and all such iron imported from and after the date aforesaid shall be subject to and pay the duty on rolled iron.

Second. On iron in pigs, nine dollars per ton; on vessels of cast iron, not otherwise specified, one and a half cent per pound; on all other castings of iron not otherwise specified, one cent per pound; on glazed or tinned hollow ware and castings, sad irons or smoothing irons, hatters' and tailors' pressing irons, and cast iron butts or hinges, two and a half cents per pound; on iron or steel wire not exceeding No. 14, five cents per pound; and over No. 14 and not exceeding No. 25, eight cents per pound; over No. 25, eleven cents per pound; silver or plated wire, thirty per centum ad valorem; brass or copper wire, twenty-five per centum ad valorem; cap or bonnet wire, covered with silk, twelve cents per pound; when covered with cotton thread, or other material, eight cents per pound; on round or square iron, or braziers' rods, of three sixteenths to ten sixteenths of an inch in diameter, inclusive, and on iron in nail or spike rods, or nail plates, slit, rolled, or hammered, and on iron in sheets, except taggers' iron, and on hoop iron, and on iron slit, rolled or hammered, for band iron, scroll iron or casement rods; iron cables or chains, or parts thereof, manufactured in whole or in part, of whatever diameter, the links being of the form peculiar to chains for cables, two and a half cents per pound; on all other chains of iron, not otherwise specified, the links

being either twisted or straight, and when straight, of greater length than those used in chains for cables, thirty per centum ad valorem; on anchors, or parts of anchors, manufactured in whole or in part; anvils, blacksmiths' hammers and sledges, two and a half cents per pound; on cut or wrought iron spikes, three cents per pound; and on cut iron nails, three cents per pound; and on wrought iron nails, on axle-trees, or parts thereof, mill irons and mill cranks of wrought iron, or wrought iron for ships, locomotives and steam engines, or iron chains other than chain cables, and on malleable irons or castings, four cents per pound; on steam, gas or water tubes or pipes, made of band or rolled iron, five cents per pound; on mill saws, cross-cut saws and pit-saws, one dollar each; on tacks, brads and sprigs not exceeding sixteen ounces to the thousand, five cents per thousand; exceeding sixteen ounces to the thousand, five cents per pound; on taggers' iron five per centum ad valorem: Provided, That all articles partially manufactured, not otherwise provided for, shall pay the same rate of duty as if wholly manufactured: and provided also, That no articles manufactured from steel, sheet, rod, hoop, or other kinds of iron, shall pay a less rate of duty than is chargeable on the material of which it is composed, in whole or in part, paying the highest rate of duty either by weight or value, and a duty of fifteen per centum ad valorem on the cost of the article added thereto.

Third. On all old or scrap iron, ten dollars per ton: Provided, That nothing shall be deemed old iron that has not been in actual use, and fit only to be remanufactured; and all pieces of iron, except old, of more than six inches in length, or of sufficient length to be made into spikes and bolts, shall be rated as bar, bolt, rod or hoop iron, as the case may be, and pay duty accordingly: Provided, also, That all vessels of cast iron, and all castings of iron not rough as from the mould, but partially manufactured after the casting, or with handles, rings, hoops or other additions of wrought iron, shall pay the same rates of duty herein imposed on all other manufactures of wrought iron not herein enumerated, if that shall amount to more than the duty on castings.

Fourth. On muskets, one dollar and fifty cents per stand; rifles, two dollars and fifty cents each; on axes, adzes, hatchets, plane irons, socket chisels and vices, drawing knives, cutting knives, sickle or reaping hooks, scythes, spades, shovels, squares of iron or steel, plated or polished steel saddlery and brass saddlery, coach and harness furniture of all descriptions, steelyards and scale beams, and all fire arms other than muskets and rifles, and all side arms, thirty per centum ad valorem; on square wire, used for the manufacture of stretchers for umbrellas, when cut in pieces not exceeding the length suitable therefor, twelve and a half per centum ad valorem.

Fifth. On screws made of iron, called wood screws, twelve cents per pound; and on all other screws of iron, not specified, thirty per centum ad valorem; on brass screws, thirty cents per pound; on sheet and rolled brass, a duty of thirty per centum ad valorem; on brass battery, or hammered kettles, twelve cents per pound.

Sixth. On cast, shear and German steel in bars, one dollar and fifty cents per one hundred and twelve pounds, and on all other steel in bars, two dollars and fifty cents per one hundred and twelve pounds; on solid headed pins, and all other package pins, not exceeding five thousand to the pack of twelve papers, forty cents per pack, and in the same proportion for a greater or less quantity; on pound pins, twenty cents per pound; on sewing, tambouring, darning, netting and knitting, and all other kinds of needles, a duty of twenty per centum ad valorem; on common, tinned and japanned saddlery, of all descriptions, twenty per centum ad valorem.

Seventh. On japanned ware of all kinds, or papier mache, and plated and gilt wares of all kinds, and on cutlery of all kinds, and all other manufactures, not otherwise specified, made of brass, iron, steel, lead, copper, pewter or tin, or of which either of these metals is a component material, thirty per centum ad valorem: Provided, That all manufactures of iron and steel, or other metals, partly finished, shall pay the same rates of duty as if entirely finished.

Eighth. On lead, in pigs and bars, three cents per pound; on old and scrap lead, one and a half cent per pound; leaden pipes, leaden shot, and lead in sheets, or in any other form not herein specified, four cents per pound; on type metal and stereotype plates, twenty-five per centum ad valoren; types, whether new or old, twenty-five per centum ad valorem; on copper bottoms cut round, and copper bottoms raised at the edge, and still bottoms cut round and turned up on the edge, and parts thereof, and on copper plates or sheets wheighing more than thirty-four ounces per square foot, com-

monly called Braziers' copper, thirty per centum ad valorem; on copper rods and bolts, nails and spikes, four cents per pound; on patent sheathing metal composed in part of copper, two cents per pound.

Ninth. On tin, in pigs, bars or blocks, one per centum ad valorem; tin in plates or sheets, terne plates, taggers' tin and tin foil, two and a half per centum ad valorem; on silver plated metal in sheets, and on argentine, alabata or German silver, in sheets or otherwise, unmanufactured, thirty per centum ad valorem; on manufactures of German silver, bell metal, zinc and bronze, thirty per centum ad valorem; on zinc in sheets, ten per centum ad valorem: Provided, That old bells, or parts thereof, fit only to be remanufactured, shall not be considered manufactures of bell metal, but shall be admitted free of duty; on bronze powder, bronze liquor, iron liquor, red liquor and seppia, twenty per centum ad valorem.

Tenth. On coal, one dollar and seventy-five cents per ton; on coke, or culm of coal, five cents per bushel.

Sec. 5. *And be it further enacted*, That, from and after the passage of this act, there shall be levied, collected and paid, on the importation of the articles hereinafter mentioned, the following duties, that is to say:

First. On all vessels or wares, articles and manufactures of cut glass, when the cutting on the articles does not exceed one-third the height or length thereof, a duty of twenty-five cents per pound; when the cutting exceeds one third the height or length, but does not exceed one half the same, a duty of thirty-five cents per pound; when the cutting extends to or exceeds one half the height or length thereof, a duty of forty-five cents per pound; on cut glass chandeliers, candlesticks, lustres, lenses, lamps, prisms, and parts of the same, and on all drops, icicles, spangles and ornaments, used for mountings, a duty of forty-five cents per pound; on articles of plain, moulded or pressed glass, weighing over eight ounces, a duty of ten cents per pound; on articles of plain, moulded or pressed glass, weighing eight ounces or under, except tumblers, a duty of twelve cents per pound; on plain, moulded or pressed tumblers, ten cents per pound; on all plain, moulded or pressed glass, when stoppered, or the bottoms ground, or puntied, an additional duty of four cents per pound: Provided, That all articles of moulded or pressed glass, being cut, roughed or polished, in part or parts thereof, and all other ware or articles of flint glass, not otherwise specified, shall pay the duty chargeable on articles of cut glass of the description and class to which they may severally belong.

Second. On all apothecaries' vials and bottles, not exceeding the capacity of six ounces each, one dollar and seventy-five cents per gross; apothecaries' vials and bottles exceeding six ounces, and not exceeding the capacity of sixteen ounces each, two dollars and twenty-five cents per gross; on all perfumery and fancy vials and bottles, uncut, not exceeding the capacity of four ounces each, two dollars and fifty cents per gross; and those exceeding four ounces, and not exceeding, in capacity, sixteen ounces each, three dollars per gross.

Third. On black and green bottles and jars, exceeding eight ounces, and not exceeding, in capacity, one quart each, a duty of three dollars per gross; when exceeding the capacity of one quart each, four dollars per gross; on demijohns and carboys, of the capacity of half a gallon or less, fifteen cents each; when exceeding, in capacity, half a gallon, and not exceeding three gallons each, a duty of thirty cents each; exceeding three gallons, fifty cents each.

Fourth. On cylinder or broad window glass, not exceeding eight by ten inches, two cents per square foot; above that, and not exceeding ten by twelve inches, two and a half cents per square foot; above that, and not exceeding fourteen by ten inches, three and a half cents per square foot; above that, and not exceeding sixteen by eleven inches, four cents per square foot; above that, and not exceeding eighteen by twelve inches, five cents per square foot; above eighteen by twelve inches, six cents per square foot. On all crown window glass not exceeding ten by eight inches, three and a half cents per square foot; above that, and not exceeding ten by twelve inches, five cents per square foot; above that, and not exceeding fourteen by ten inches, six cents per square foot; above that, and not exceeding sixteen by eleven inches, seven cents per square foot; above that, and not exceeding eighteen by twelve inches, eight cents per square foot; and all exceeding eighteen by twelve inches, ten cents per square foot. Provided, That all glass imported in sheets or tables, without reference to form, shall

pay the highest duties herein imposed on the different descriptions of window glass. On all polished plate glass, whether imported as window glass or however otherwise specified, not silvered, and not exceeding twelve by eight inches, five cents per square foot; above that, and not exceeding fourteen by ten inches, seven cents per square foot; above that, and not exceeding sixteen by eleven inches, eight cents per square foot; above that, and not exceeding eighteen by twelve inches, ten cents per square foot; above that, and not exceeding twenty-two by fourteen inches, twelve cents per square foot; all above twenty-two by fourteen inches, thirty per centum ad valorem; if silvered an addition of twenty per centum shall be made to the duty; if framed a duty of thirty per centum ad valorem: Provided, That on all cylinder or broad glass weighing over one hundred pounds per one hundred square feet, and on all crown glass weighing over one hundred and sixty pounds per one hundred square feet, there shall be an additional duty on the excess of the same rate as herein imposed.

On porcelain glass, on glass colored, or paintings on glass, a duty of thirty per centum ad valorem; on all articles or manufactures of glass not specified, connected with other materials, rendering it impracticable to separate it and determine its weight, twenty-five per centum ad valorem.

Fifth. On China ware, porcelain ware, earthen ware, stone ware, and all other wares composed of earth or mineral substances, not otherwise specified, whether gilt, painted, printed, plain or glazed, a duty of thirty per centum ad valorem.

Sixth. On tanned, sole or bend leather, six cents per pound; on all upper leather not otherwise specified, eight cents per pound; on calf and seal skins, tanned and dressed, five dollars per dozen; on sheep skins tanned and dressed, or skivers, two dollars per dozen; on goat skins or morocco tanned and dressed, two dollars and fifty cents per dozen; on kid skins or morocco tanned and dressed, one dollar and fifty cents per dozen; on goat and sheep skins tanned and not dressed, one dollar per doz.; on all kid and lamb skins tanned and not dressed, seventy-five cents per dozen; and on skins tanned and dressed, otherwise than in color, to wit: fawn, kid and lamb, usually known as chamois, one dollar per dozen; on men's boots and bootees of leather, wholly or partially manufactured, one dollar and twenty-five cents per pair; men's shoes or pumps, wholly or partially manufactured, thirty cents per pair; women's boots and bootees of leather, wholly or partially manufactured, fifty cents per pair; children's boots, bootees and shoes, wholly or partially manufactured, fifteen cents per pair; women's double soled pumps and welts, wholly or partially manufactured, forty cents per pair; women's shoes or slippers, wholly or partially manufactured, whether of leather, prunella or other material, except silk, twenty-five cents per pair; on raw hides of all kinds, whether dried or salted, five per centum ad valorem; on all skins pickled and in casks, not specified, twenty per centum ad valorem.

Seventh. On men's leather gloves, one dollar and twenty-five cents per dozen; women's leather habit gloves, one dollar per dozen; children's leather habit gloves, fifty cents per dozen; women's extra and demi length leather gloves, one dollar and fifty cents per dozen; children's extra and demi length leather gloves, seventy-five cents per dozen; on leather caps or hats, leather braces or suspenders, and on all other braces or suspenders, of whatever material or materials composed, except India rubber, and on leather bottles, patent leather, and all other manufactures of leather, or of which leather is a component material of chief value, not otherwise specified, a duty of thirty-five per centum ad valorem.

Eighth. On furs of all kinds on the skin, undressed, five per centum ad valorem; on furs dressed on the skin, on all hatters' furs, whether dressed or undressed, not on the skin, twenty-five per centum ad valorem; fur hats, caps, muffs, tippets, and other manufactures of fur not specified, thirty-five per centum ad valorem; fur hat bodies, frames, or felts, manufactured, put in form or trimmed, or otherwise, twenty-five per centum ad valorem; hats of wool, hat bodies, or felts made in whole or in part of wool, eighteen cents each.

Ninth. On hats and bonnets for men, women, and children, from Panama, Manilla, Leghorn, Naples, or elsewhere, composed of satin straw, chip, grass, straw, palm leaf, ratan, willow or any other vegetable substance, or of hair, whalebone, or other material not otherwise specified, a duty of thirty-five per centum ad valorem: Provided, That all flats, braids, plaits, spartere, or willow squares, used for making hats or bonnets, shall pay the same rate of duty as manufactured hats or bonnets.

Tenth. On all ornamental feathers and artificial flowers, or parts thereof, of whatever materials composed, hair bracelets, chains, ringlets, curls, or braids, human hair, cleaned and prepared for use, and on fans of every description, twenty-five per centum ad valorem; on all hair, human or otherwise, uncleaned and unmanufactured, ten per centum ad valorem; on hair cloth or seating, and on hair belts and hair gloves, twenty-five per centum ad valorem; on curled hair and moss for beds or mattresses, ten per centum ad valorem; on feathers for beds, and on downs of all kinds, twenty-five per centum ad valorem; on India rubber oil cloth, webbing, shoes, braces, or suspenders, or other fabrics or manufactured articles composed wholly or in part of India rubber, thirty per centum ad valorem: Provided, That braces or suspenders of that material, not exceeding in value two dollars per dozen, shall be valued at two dollars per dozen, and pay duty accordingly. On all clocks, twenty-five per centum ad valorem; and on all glaziers' diamonds, when set, twenty-five per centum ad valorem; on ship or box chronometers, twenty per centum ad valorem; and on watches or parts of watches, and watch materials not specified, seven and a half per centum ad valorem; on diamonds, seven and a half per centum ad valorem; on crystals of glass for watches, and on glasses or pebbles for spectacles or eye glasses, when not set, two dollars per gross; on gems, pearls, or precious stones, seven per centum ad valorem; on imitations thereof, and compositions of glass or paste, on cameos and imitations thereof, and on Mosaics not specified, of whatever materials composed, whether real or imitation, set or not set, seven and a half per centum ad valorem; on jewelry composed of gold, silver, or platina, and gold and silver leaf, twenty per centum ad valorem; on gilt, plated or imitation jewelry, and Dutch metal in leaf, twenty-five per centum ad valorem; on Scagliola table tops, and table tops of marble or composition, inlaid with precious stones or small pieces of composition, known as Mosaics; on table tops of marble or composition, when inlaid with various colored marbles, and on alabaster and spar ornaments, thirty per centum ad valorem; on manufactures of services, vessels, and wares of all kinds, not otherwise specified, of silver or gold, or of which either of these metals shall be a component material of chief value, whether plain, chased, engraved or embossed, an ad valorem duty of thirty per centum.

Eleventh. On all manufactures of wood, not otherwise specified, thirty per centum ad valorem: Provided, That boards, planks, staves, scantlings, hewn or sawed timber, unwrought spars, and all other descriptions of wood which shall have been wrought into shapes that fit them, respectively, for any specific and permanent use without further manufacture, shall be deemed and taken as manufactured wood, and pay duty accordingly; and on timber to be used in building wharves, and fire wood, twenty per centum ad valorem: Provided, also, That rough boards, planks, staves, scantlings, and sawed timber, not planed or wrought into any shapes for use, shall pay a duty of twenty per centum ad valorem; And provided further, That rose wood, satin wood, mahogany and cedar wood, shall pay a duty of fifteen per centum ad valorem; on walking canes and sticks, frames and sticks for umbrellas, for parasols, and for sun shades, cabinet wares or household furniture not otherwise specified, musical instruments of all kinds, carriages and parts thereof, thirty per centum ad valorem: Provided also, That strings for musical instruments, of catgut or whipgut, and all other strings or thread of similar materials, shall pay a duty of fifteen per centum ad valorem.

Twelfth. On unmanufactured marble in the rough, slab or block, twenty-five per centum ad valorem; on marble busts or statuary, not specially imported, as hereinafter provided for, and on all other manufactures of marble not specified, a duty of thirty per centum ad valorem; on slates of all kinds, paving tiles and bricks, twenty-five per centum ad valorem; on baskets and other manufactures, not specified, of grass, straw, ozier or willow, and palm leaf, twenty-five per centum ad valorem; on wax, amber, or composition beads, and all other beads not otherwise enumerated, and shell or fancy boxes, not otherwise specified, twenty-five per centum ad valorem; on combs for the hair, of whatever material composed, twenty-five per centum ad valorem; on brushes and brooms of all kinds, thirty per centum ad valorem; and on bristles, one cent per pound; on dolls and toys of every description, of whatever material or materials composed, thirty per centum ad valorem; on metal buttons of all kinds, thirty per centum ad valorem: Provided, That all such buttons, not exceeding in value one dollar per gross, shall be valued at one dollar and be charged with duty accordingly; on all other buttons, and on all button moulds, of whatever material composed, twenty-five per cen-

tum ad valorem; Provided, That lastings, prunellas, and similar fabrics not specified, when imported in strips, pieces, or patterns, of the size and shape suitable for the manufacture exclusively of buttons, shoes or bootees, and that mohair or worsted cloth, black linen canvas, figured satin, and figured or brocaded or Terry velvet, when imported in strips, pieces, or patterns, of the size and shape suitable for the manufacture exclusively of buttons—tortoise shell, horns and teeth, and horn and bone tips, shall be admitted to entry at a duty of five per centum ad valorem; otherwise, to be subject to the rates of duty chargeable on them, respectively, according to their component materials.

Sec. 6. *And be it further enacted*, That, from and after the passage of this act, there shall be levied, collected and paid, on the importation of the articles hereinafter mentioned, the following rates of duty, that is to say:

On white or red leads, litharge, or acetate or chromate of lead, dry or ground in oil, four cents per pound; on whiting or Paris white, and all ochres or ochry earths used in the composition of painters' colors, when dry one cent per pound, when ground in oil one and a half cent per pound; on sulphate of barytes, one half cent per pound; on linseed, hempseed, and rapeseed oil, twenty-five cents per gallon; on putty, one cent and a half per pound.

Sec. 7. *And be it further enacted*, That, from and after the passage of this act, there shall be levied, collected and paid, on the importation of the articles hereinafter mentioned, the following rates of duty, that is to say:

First. On bank, folio, quarto post of all kinds, and letter and bank note paper, seventeen cents per pound; on antiquarian, demy, drawing, elephant, double elephant, foolscap, imperial, medium, pot, pith, royal, super-royal and writing paper, fifteen cents per pound; on copperplate, blotting, copying, colored for labels, colored for needles, marble or fancy colored, glass paper, morocco paper, pasteboard, pressing board, sand paper, tissue paper, and on all gold or silver paper, whether in sheets or strips, twelve and a half cents per pound; on colored copperplate, printing, and stainers' paper, ten cents per pound; on binders' boards, box boards, mill boards, paper makers' boards, sheathing, wrapping, and cartridge paper, three cents per pound; and on all paper envelopes, whether plain, ornamental, or colored, and on all billetdoux, or fancy note paper, of whatever form or size, when of less size than letter paper, thirty per centum ad valorem; on music paper, with lines, and on paper gilt or covered with metal other than gold or silver, paper snuff boxes, japanned or not japanned, and other fancy boxes, twenty-five per centum ad valorem; on all paper hangings, or paper for screens or fireboards, thirty-five per centum ad valorem; on all blank or visiting cards, twelve cents per pound; on playing cards, twenty-five cents per pack; on blank books, when bound, twenty cents per pound; when unbound, fifteen cents per pound; on all parchment and vellum, and on asses' skin and imitation thereof, wafers, sealing wax, and black lead pencils, crayons of all kinds, and metallic pens, twenty-five per centum ad valorem; ink and ink powder of all kinds, twenty-five per centum ad valorem; quills, prepared or manufactured, twenty-five per centum ad valorem; quills, unprepared or unmanufactured, fifteen per centum ad valorem; on rags, of whatever material, waste or shoddy, a quarter of one per centum per pound; all other paper, not enumerated, fifteen cents per pound.

Second. On all books printed in the English language, or of which English forms the text, when bound, thirty cents per pound, when in sheets or boards, twenty cents per pound: Provided, That whenever the importer shall prove, to the satisfaction of the collector, when the goods are entered, that any such book has been printed and published abroad more than one year, and not republished in this country, or has been printed and published abroad more than five years before such importation, then and in such case said books shall be admitted at one half the above rate of duties: Provided, that the said terms of one year and five years shall in no case commence, or be computed at and from a day before the passage of this act; on all books printed in Latin or Greek, or in which either language forms the text, when bound, fifteen cents per pound, when unbound thirteen cents per pound; on all books printed in Hebrew, or of which that language forms the text, when bound ten cents per pound, when unbound eight cents per pound: Provided, That all books printed in foreign languages, Latin, Greek and Hebrew excepted, shall pay a duty of five cents per volume when bound or in boards, and when in sheets or pamphlets, fifteen cents per pound; and editions of works in the Greek, Latin, Hebrew or English language, which have been

printed forty years prior to the date of importation, shall pay a duty of five cents per volume; and all reports of legislative committees appointed under foreign governments, shall pay a duty of five cents per volume; on polyglots, lexicons, and dictionaries, five cents per pound; on books of engravings or plates, with or without letter press, whether bound or unbound, and on maps and charts, twenty per centum ad valorem.

Sec. 8. *And be it further enacted*, That from and after the passage of this act, there shall be levied, collected and paid, on the importation of the articles hereinafter mentioned, the following duties, that is to say:

First. On raw sugar, commonly called brown sugar, not advanced beyond its raw state, by claying, boiling, clarifying, or other process, and on syrup of sugar, or of sugar cane, and on brown clayed sugar, two and a half cents per pound; on all other sugars, when advanced beyond the raw state, by claying, boiling, clarifying, or other process, and not yet refined, four cents per pound; on refined sugars, (whether loaf, lump, crushed, or pulverized, and when, after being refined, they have been tinctured, colored, or in any way adulterated,) and on sugar candy, six cents per pound; on molasses, four and a half mills per pound: Provided, That all syrups of sugars, or of sugar cane, entered under the designation of molasses, or any other appellation than syrup of sugar, or of sugar cane, shall be liable to forfeiture to the United States; on comfits, on sweet-meats, or fruits preserved in molasses, sugar, or brandy, and on confectionary of all kinds not otherwise specified, twenty-five per centum ad valorem: Provided further, That an inspection, under such regulations as the Secretary of the Treasury may prescribe shall be made of all sugars and molasses imported from foreign countries, in order to prevent frauds, and to prevent the introduction of sugars, syrup of sugars, syrup of cane, or battery syrup, under the title of molasses, or in any other improper manner.

Second. On cocoa, one cent per pound; chocolate, four cents per pound; on mace, fifty cents per pound; nutmegs, thirty cents per pound; cloves, eight cents per pound; cinnamon, twenty-five cents per pound; oil of cloves, thirty cents per pound; Chinese cassia, five cents per pound; pimento, five cents per pound; on black pepper, five cents per pound; Cayenne and African, or Chili pepper, ten cents per pound; ginger ground, four cents per pound; ginger in the root, when not preserved, two cents per pound; on mustard, twenty-five per centum ad valorem: on mustard seed, and on linseed, five per centum ad valorem; on camphor, refined, twenty cents per pound; crude camphor, five cents per pound; on indigo, five cents per pound; on woad or pastel, one cent per pound; on ivory or bone black, three-fourths of one cent per pound; on alum, one cent and a half per pound; on opium, seventy-five cents per pound; on quicksilver, five per centum ad valorem; on roll brimstone, calomel, and other mecurial preparations, corrosive sublimate, and red precipitate, twenty-five per centum ad valorem; on glue, five cents per pound; on gunpowder, eight cents per pound; on copperas and green vitriol, two cents per pound; on blue or Roman vitriol, or sulphate of copper, four cents per pound; on oil of vitriol, or sulphuric acid, one cent per pound; on almonds and prunes, three cents per pound; on sweet oil of almonds, nine cents per pound; on dates, one cent per pound; currants, three cents per pound; figs, two cents per pound; on all nuts not specified, except those used for dyeing, one cent per pound; on muscatel and bloom raisins, either in boxes or jars, three cents per pound; on all other raisins, two cents per pound; on olives, thirty per centum ad valorem.

Third. On olive oil in casks, twenty cents per gallon; olive salad oil in bottles or betties, thirty per centum ad valorem; all other olive oil, not salad, and not otherwise specified, twenty per centum ad valorem; on spermaceti oil of foreign fisheries, twenty-five cents per gallon; whale or other fish oil, not sperm, of foreign fisheries, fifteen cents per gallon; whalebone, the product of foreign fisheries, twelve and a half per centum ad valorem; on spermaceti or wax candles, and on candles made of spermaceti and wax combined, eight cents per pound; wax tapers, thirty per centum ad valorem; tallow candles, four cents per pound; on tallow, one cent per pound; bees' wax, bleached or unbleached, and shoemakers' wax, fifteen per centum ad valorem; on Windsor shaving, and all other perfumed or fancy soaps, or wash balls, and Castile soap, thirty per centum ad valorem; on all other hard soaps, four cents per pound; and on all soft soaps, fifty cents per barrel; on marrow, grease, and all other soap stocks and soap stuffs, ten per centum ad valorem; on starch, two cents per pound; on pearl or hulled barley, two cents per pound; on corks, thirty per centum ad valorem; on manufactures of cork, twenty-five per centum ad valorem; on sponges and spunk, twenty per

centum ad valorem; on oranges and lemons, in boxes, barrels, or casks, and on grapes not dried, in boxes, kegs, or jars, twenty per centum ad valorem.

Fourth. On salt, eight cents per bushel of fifty-six pounds; on saltpetre partially refined, one fourth of one cent per pound; completely refined, two cents per pound; on bleaching powder or chloride of lime, one cent per pound; on vinegar, eight cents per gallon; on spirits of turpentine, ten cents per gallon; on beef and pork, two cents per pound; hams and bacon, three cents per pound; prepared meats, poultry, or game, in cases or otherwise, and Bologna sausages, twenty-five per cent ad valorem; on cheese, nine cents per pound; butter, five cents per pound; lard, three cents per pound; macaroni and vermicelli, gelatine, jelleys, and all similar preparations, thirty per centum ad valorem; on wheat, twenty-five cents per bushel; barley, twenty cents per bushel; rye, fifteen cents per bushel; oats, ten cents per bushel; Indian corn, or maize, ten cents per bushel; wheat flour, seventy cents per one hundred and twelve pounds; Indian meal, twenty cents per one hundred and twelve pounds; potatoes, ten cents per bushel; on foreign fish, to wit, dried or smoked, one dollar per one hundred and twelve pounds; on mackerel or herring, pickled or salted, one dollar and fifty cents per barrel; on pickled salmon, two dollars per barrel; on all other fish, pickled, in barrels, one dollar per barrel; on all other pickled fish, imported otherwise than in barrels or half barrels, not specified, twenty per centum ad valorem; and on sardines and other fish preserved in oil, twenty per centum ad valorem: Provided, That fresh caught fish, brought in for daily consumption, shall be exempt from duty; on fish glue, or isinglass, twenty per centum ad valorem; on pickles, capers, and sauces of all kinds, not otherwise enumerated, thirty per centum ad valorem; on castor oil, forty cents per gallon; neats' foot and animal oils, and all volatile and essential oils, not otherwise specified, twenty per centum ad valorem; on all gums, and other resinous substances not specified, in a crude state, fifteen per centum ad valorem; and on the said articles, when not in a crude state, and on pastes, balsams, essences, tinctures, extracts, cosmetics, and perfumes, not otherwise enumerated, twenty-five per cent ad valorem; and on benzoic, citric, white and yellow muriatic, nitric, oxalic, pyroligneous, and tartaric acids, twenty per centum ad valorem; on boracic acid, five per centum ad valorem; borax or tincal, twenty-five per centum ad valorem; on amber, ambergris, ammonia, annatto, aniseed, arrow-root, vanilla beans, French chalk, red chalk, juniper berries, manganese, nitrate of lead, chromate, bichromate, and prussiate of potash, glauber and Rochelle salts, epsom salts, or sulphate of magnesia, and all other chemical salts or preparations of salts, not enumerated, smalts, sal soda, and all carbonates of soda, by whatever name designated, other than soda ash, barilla, and kelp, twenty per centum ad valorem; on sulphate of quinine, forty cents per ounce, avoirdupoise; on soda ash, five per centum ad valorem.

Fifth. On brandy, one dollar per gallon; on other spirits, manufactured or distilled from grain or other materials, for first and second proofs sixty cents, for third proof sixty-five cents, for fourth proof seventy cents, for fifth proof seventy-five cents, and all above fifth proof ninety cents per gallon; on Madeira, Sherry, San Lucar and Canary wine, in casks or bottles, sixty cents per gallon; on champagne wines, forty cents per gallon; on port, Burgundy, and claret wines, in bottles, thirty-five cents per gallon; on port and Burgundy wines, in casks, fifteen cents per gallon; on Teneriffe wines, in casks or bottles, twenty cents per gallon; on claret wines, in casks, six cents per gallon; on the white wines, not enumerated, of France, Austria, Prussia, and Sardinia, and of Portugal and its possessions, in casks, seven and a half cents per gallon, in bottles twenty cents per gallon; on the red wines, not enumerated, of France, Austria, Prussia, and Sardinia, and of Portugal and its possessions, in casks, six cents per gallon, in bottles, twenty cents per gallon; on the white and red wines of Spain, Germany, and the Mediterranean, not enumerated, in casks, twelve and a half cents per gallon, in bottles twenty cents per gallon; on Sicily-Madeira, or Marsala wines, in casks or bottles, twenty-five cents per gallon; on other wines of Sicily, in casks or bottles, fifteen cents per gallon; on all other wines, not enumerated, and other than than those of France, Austria, Prussia, and Sardinia, and of Portugal and its possessions, when in bottles sixty-five cents per gallon, when in casks twenty-five cents per gallon: Provided, That nothing herein contained shall be construed or per[illegible]perate so as to interfere with subsisting treaties with foreign nations: P[illegible] That all imitations of brandy or spirits, or of any of the said wines [illegible]ported by

any name whatever, shall be subject to the duty provided for the genuine article, and to the highest rate of duty applicable to the article of the same name: And provided further, That when wines are imported in bottles, the bottles shall pay a separate duty, according to the rate established by this act; on cordials and liqueurs of all kinds sixty cents per gallon; on arrack, absynthe, kirschen wasser, ratafia, and other similar spirituous beverages, not otherwise specified, sixty cents per gallon; on ale, porter, and beer, in bottles, twenty cents per gallon, otherwise than in bottles fifteen cents per gallon; on tobacco in leaf, or unmanufactured, twenty per centum ad valorem; on cigars of all kinds, forty cents per pound; on snuff, twelve cents per pound; manufactured tobacco, other than snuff and cigars, ten cents per pound.

Sec. 9. *And be it further enacted*, That from and after the passage of this act, the following articles shall be exempt from duty:

First. All articles imported for the use of the United States.

Second. All goods, wares, or merchandise, the growth, produce, or manufacture of the United States, exported to a foreign country, and brought back to the United States, and books and personal household effects, not merchandise, of citizens of the United States, dying abroad.

Third. Paintings and statuary, the production of American artists residing abroad.

Fourth. Wearing apparel in actual use, and other personal effects, not merchandise, professional books, instruments, implements, and tools of trade, occupation or employment, of persons arriving in the United States.

Fifth. Philosophical apparatus, instruments, books, maps, and charts, statues, statuary, busts and casts, of marble, bronze, alabaster, or plaster of Paris, paintings, drawings, engravings, etchings, specimens of sculpture, cabinets of coins, medals, gems, and all other collections of antiquities, provided the same be specially imported in good faith for the use of any society incorporated or established for philosophical or literary purposes, or for the encouragement of the fine arts, or for the use and by the order of any college, academy, school, or seminary of learning in the United States.

Sixth. Anatomical preparations, models of machinery, and of other inventions and improvements in the arts; specimens in natural history, mineralogy, and botany; trees, shrubs, plants, bulbs or roots, and garden seeds, not otherwise specified; berries, nuts, and vegetables used principally in dyeing or composing dyes; all dyewoods in stick; whale and other fish oils of American fisheries, and all other articles the produce of said fisheries; animals imported for breed; fish fresh caught, imported for daily consumption; fruit, green or ripe, from the West Indies, in bulk; tea and coffee when imported in American vessels from the place of their growth or production.

Seventh. Adhesive felt for sheathing vessels, alcornoque, aloes, antimony crude, argol, assafœtida, ava root, barilla, bark of cork tree unmanufactured; bells or bell-metal, old and only fit to be remanufactured, or parts thereof; and chimes of bells; brass in pigs or bars, and old brass only fit to be remanufactured; Brazil wood, crude brimstone and flour of sulphur, bullion, burr-stones unwrought, cantharides, chalk, clay unwrought, cochineal, coins of gold and silver, copper imported in any shape for the use of the mint, copper in pigs or bars and copper ore, plates or sheets of copper for sheathing vessels, but none is to be so considered except that which is 14 inches wide and 48 inches long, and weighing from 14 to 34 ounces per square foot; old copper, fit only to be remanufactured; cream of tartar, emery, flints, ground flint, gold bullion, gold epaulets and wings, grindstones, gum Arabic, gum senegal, gum tragacanth, India rubber in bottles or sheets, or otherwise, unmanufactured, and old junk, oakum, kelp, kermes, lac dye, leeches, madder, madder root, mother of pearl, nickel, nux vomica, palm leaf unmanufactured, palm oil; Peruvian bark, pewter when old and only fit to be remanufactured; platina unmanufactured, ivory unmanufactured; plaster of Paris unground, ratans and reeds unmanufactured, rhubarb, saltpetre when crude, sarsaparilla, shellac, silver bullion, silver epaulets and wings, stones called polishing stones, stone called rotten stone, sumac, tartar when crude, teuteneque, turmeric, weld, woods of all kinds when unmanufactured, not herein enumerated.

Sec. 10. *And be it further enacted*, That on all articles not herein enumerated or provided for, there shall be levied, collected, and paid, a duty of twenty per centum ad valorem.

Sec. 11. *And be it further enacted*, That an addition of ten per centum shall be made to the several rates of duties by this act imposed, in respect to all goods, wares

and merchandise, on the importation of which in American or foreign vessels, a specific discrimination between them is not herein made, which, from and after the time when this act shall take effect and go into operation, shall be imported in ships or vessels not of the United States; and that a further addition of ten per centum shall be made to the several rates of duties imposed by this act on all goods, wares and merchandise, which shall be imported from any port or place east of the Cape of Good Hope, in foreign vessels: Provided, That these additional duties shall not apply to goods, wares or merchandise, which shall be imported, after the day that this act goes into operation, in ships or vessels not of the United States, entitled by treaty, or by any other act or acts of Congress, to be entered in the ports of the United States, on the payment of the same duties as shall then be paid on goods, wares or merchandise, imported in ships or vessels of the United States.

Sec. 12. *And be it further enacted*, That on and after the day this act goes into operation, the duties on all imported goods, wares or merchandise, shall be paid in cash: Provided, That in all cases of failure or neglect to pay the duties on completion of the entry, the said goods, wares or merchandise, shall be taken possession of by the collector, and deposited in the public stores, there to be kept with due and reasonable care, at the charge and risk of the owner, importer, consignee, or agent; and if any such goods remain in public store beyond sixty days, (except in the case of goods imported from beyond the Cape of Good Hope, remaining for the space of ninety days,) without payment of the duties thereon, then said goods, wares and merchandise, or such quantities thereof as may be deemed necessary to discharge the duties, shall be appraised and sold by the collector, at public auction, on due public notice thereof being first given; in the manner, and for the time to be prescribed by a general regulation of the Treasury Department; and at said public sale distinct printed catalogues descriptive of said goods, with the appraised value affixed thereto, shall be distributed among the persons present at said sale; and a reasonable opportunity shall be given before such sale to persons desirous of purchasing, to inspect the quality of such goods,—and the proceeds of the said sales, after deducting the usual rate of storage at the port in question, together with all other charges and expenses, including interest on the duties from the date of entry, at the rate of six per centum per annum, shall be applied to the payment of the duties; and any balance of money remaining, over and above the full amount of duties, charges, and expenses and interest aforesaid, as well as such quantities of any goods, wares or merchandise, as may not have been sold for the purposes before mentioned, shall be delivered, and the money paid over, by the collector, to the owner, importer, consignee, or agent, and proper receipts taken for the same: And provided, That if no claim be made by such owner, importer, consignee, or agent, for the portion of goods which may remain in the hands of the collector after such sale, the said goods shall be forthwith returned to the public stores, there to be kept at the risk and expense of the owner, importer, consignee, or agent, until claimed or sold for storage agreeably to law,—and the proceeds of the sale for duties remaining unclaimed for the space of ten days after such sale, shall, after payment of duties and all expenses aforesaid, at the expiration of that period, be paid by the collector into the Treasury, in the manner provided for in the case of unclaimed goods in the next succeeding section of this act. And provided, further, That when any goods are of a perishable nature, they shall be sold forthwith.

Sec. 13. *And be it further enacted*, That previous to the sale of any unclaimed goods, the said collector shall procure an inventory and appraisement thereof to be made, and to be verified, on oath or affirmation, by two or more respectable merchants, before the said collector, and to remain with him; and said collector shall afterwards cause said goods to be advertised and sold, in the manner provided for in this act, and after retaining the duties thereon, agreeably to such inventory and appraisement, and interest and charges as aforesaid, shall pay the overplus, if any there be, into the Treasury of the United States, there to remain for the use of the owner or owners, who shall, upon due proof of his, her, or their property, be entitled to receive the same; for which purpose the collector shall transmit, with the said overplus, a copy of the inventory, appraisement, and account of sales, specifying the marks, numbers, and descriptions of the packages sold, their contents, the name of the vessel and master in which and of the port or place whence they were imported, and the time when, and the name of the person or persons to whom said goods were consigned in the mani-

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fest; and the receipt or certificate of the collector shall exonerate the master or person having the charge or command of any ship or vessel in which said goods, wares, and merchandise were imported, from all claim of the owner or owners thereof: Provided, That so much of the fifty-sixth section of the general collection law of the second March, seventeen hundred and ninety-nine, which provides for the storage of unclaimed merchandise, as conflicts with the provisions of this act, shall be, and is hereby repealed: Provided, also, That when such goods are of a perishable nature, they shall be sold forthwith.

Sec. 14. *And be it further enacted*, That on and after the day this law goes into effect, there shall be allowed a drawback on foreign sugar refined in the United States, and exported therefrom, equal in amount to the duty paid on the foreign sugar from which it shall be manufactured, to be ascertained under such regulations as shall be prescribed by the Secretary of the Treasury, and no more; and on spirits distilled from molasses, a drawback of five cents per gallon, till the first day of January, eighteen hundred and forty-three, when it shall be reduced one cent per gallon, and annually, on the first day of January thereafter, the said drawback shall be reduced one cent per gallon, until the same shall be wholly discontinued: Provided, That this act shall not alter or repeal any law now in force regulating the exporting of sugar refined or spirits distilled from molasses in the United States, except as to the rates of duties and drawbacks.

Sec. 15. *And be it further enacted*, In the case of all goods, wares, and merchandise, imported on and after the day this act goes into operation, and entitled to debenture under existing laws, no drawback of the duties shall be allowed on the same, unless said goods, wares, or merchandise, shall be exported from the United States within three years from the date of importation of the same, nor shall the additional rate of duty be levied by this act on goods, wares, and merchandise, imported in foreign vessels be refunded in case of re-exportation: Provided, That two and one half per centum on the amount of all drawbacks allowed, except on foreign refined sugars, shall be retained, for the use of the United States, by the collectors paying such drawbacks respectively, and in the case of foreign refined sugars, ten per centum shall be so retained.

Sec. 16. *And be it further enacted*, That in all cases where there is or shall be imposed any ad valorem rate of duty on any goods, wares, or merchandise, imported into the United States, and in all cases where the duty imposed shall by law be regulated by, or directed to be estimated or based upon, the value of the square yard, or of any specified quantity or parcel of such goods, wares, or merchandise, it shall be the duty of the collector, within whose district the same shall be imported or entered, to cause the actual market value or wholesale price thereof, at the time when purchased, in the principal markets of the country from which the same shall have been imported into the United States, or of the yards, parcels, or quantities, as the case may be, to be appraised, estimated, and ascertained, and to such value or price, to be ascertained in the manner provided in this act, shall be added all costs and charges except insurance, and including in every case charges for commissions at the usual rates, as the true value at the port where the same may be entered, upon which duties shall be assessed. And it shall, in every such case, be the duty of the appraisers of the United States, and every of them, and every person who shall act as such appraiser, or of the collector and naval officer, as the case may be, by all the reasonable ways and means in his or their power, to ascertain, estimate, and appraise the true and actual market value and wholesale price, any invoice or affidavit thereto to the contrary notwithstanding, of the said goods, wares, and merchandise, at the time purchased, and in the principal markets of the country whence the same shall have been imported into the United States, and the number of such yards, parcels or quantities, and such actual market value or wholesale price of every of them, as the case may require; and all such goods, wares or merchandise, being manufactured of wool, or whereof wool shall be a component part, which shall be imported into the United States in an unfinished condition, shall, in every such appraisal, be taken, deemed, and estimated to have been, at the time purchased, and place whence the same were imported into the United States, of as great value as if the same had been entirely finished; Provided, That in all cases where goods, wares, and merchandise, subject to an ad valorem duty, or on which the duties are to be levied upon the value of the square yard, and in all cases where any specific

quantity or parcel of such goods, wares and merchandise, shall have been imported into the United States from a country in which the same have not been manufactured or produced, the foreign value shall be appraised and estimated according to the current market value or wholesale price of similar articles at the principal markets of the country of production or manufacture, at the period of the exportation of said goods, wares, and merchandise to the United States.

Sec. 17. *And be it further enacted*, That it shall be lawful for the appraisers, or the collector and naval officer, as the case may be, to call before them and examine, upon oath or affirmation, any owner, importer, consignee, or other person, touching any matter or thing which they may deem material in ascertaining the true market value or wholesale price of any merchandise imported, and to require the production, on oath or affirmation, to the collector, or to any permanent appraiser, of any letters, accounts, or invoices, in his possession, relating to the same, for which purpose they are hereby respectively authorised to administer oaths and affirmations; and if any person so called shall neglect or refuse to attend, or shall decline to answer, or shall, if required, refuse to answer in writing any interrogatories, and subscribe his name to his deposition, or to produce such papers, when so required, he shall forfeit and pay to the United States the sum of one hundred dollars; and if such person be the owner, importer, or consignee, the appraisement which the said appraisers, or collector and naval officer, where there are no legal appraisers, may make of the goods, wares, and merchandise, shall be final and conclusive, any act of Congress to the contrary notwithstanding; and any person who shall wilfully and corruptly swear or affirm falsely on such examination, shall be deemed guilty of perjury; and if he be the owner, importer or consignee, the merchandise shall be forfeited; and all testimony in writing, or depositions, taken by virtue of this section, shall be filed in the collector's office, and preserved for future use or reference, or be transmitted to the Secretary of the Treasury, when he shall require the same; Provided, That if the importer, owner, agent, or consignee, of any such goods, shall be dissatisfied with the appraisement, and shall have complied with the foregoing requisitions, he may forthwith give notice to the collector, in writing, of such dissatisfaction: on the receipt of which, the collector shall select two discreet and experienced merchants, citizens of the United States, familiar with the character and value of the goods in question, to examine and appraise the same, agreeably to the foregoing provisions; and if they shall disagree, the collector shall decide between them; and the appraisement thus determined shall be final, and deemed and taken to be the true value of said goods, and the duties shall be levied thereon accordingly, any act of Congress to the contrary notwithstanding: Provided, also, That in all cases where the actual value to be appraised, estimated, and ascertained, as hereinbefore stated, of any goods, wares, or merchandise, imported into the United States, and subject to any ad valorem duty, or whereon the duty is regulated by, or directed to be imposed or levied on the value of the square yard, or other parcel or quantity thereof, shall exceed by ten per centum or more the invoice value, then, in addition to the duty imposed by law on the same, there shall be levied and collected, on the same goods, wares, and merchandise, fifty per centum of the duty imposed on the same, when fairly invoiced.

Sec. 18. *And be it further enacted*, That the several collectors be, and they are hereby authorized, under such regulations as may be prescribed by the Secretary of the Treasury, whenever they shall deem it necessary to protect and secure the revenue of the United States against frauds or undervaluation, and the same is practicable, to take the amount of duties chargeable on any article bearing an ad valorem rate of duty, in the article itself, according to the proportion or rate per centum of the duty on said article; and such goods, so taken, the collector shall cause to be sold at public auction, within twenty days from the time of taking the same, in the manner prescribed in this act, and place the proceeds arising from such sale in the Treasury of the United States: Provided, That the collector or appraiser shall not be allowed any fees or commissions for taking and disposing of said goods, and paying the proceeds thereof into the Treasury, other than are now allowed by law.

Sec. 19. *And be it further enacted*, That if any person [illegible] knowingly and wilfully, with intent to defraud the revenue of [illegible] States [illegible] undeservedly introduce into the United States any goods, wares [illegible] subject to duty by law, and which should have been invoiced, without paying or accounting for the duty,

or shall make out, or pass, or attempt to pass, through the custom-house, any false, forged, or fraudulent invoice, every such person, his, her, or their aiders and abettors, shall be deemed guilty of a misdemeanor, and on conviction thereof shall be fined in any sum not exceeding five thousand dollars, or imprisoned for any term of time not exceeding two years, or both, at the discretion of the court.

Sec. 20. *And be it further enacted*, That there shall be levied, collected, and paid, on each and every non-enumerated article which bears a similitude, either in material, quality, texture, or the use to which it may be applied, to any enumerated article chargeable with duty, the same rate of duty which is levied and charged on the enumerated article which it most resembles in any of the particulars before mentioned; and if any non-enumerated article equally resembles two or more enumerated articles, on which different rates of duty are chargeable, there shall be levied, collected, and paid, on such non-enumerated article, the same rate of duty as is chargeable on the article which it resembles paying the highest duty; and on all articles manufactured from two or more materials, the duty shall be assessed at the highest rates at which any of its component parts may be chargeable.

Sec. 21. *And be it further enacted*, That the collector shall designate on the invoice at least one package of every invoice, and one package at least of every ten packages of goods, wares, or merchandise, and a greater number, should he or either of the appraisers deem it necessary, imported into such port, to be opened, examined and appraised, and shall order the package or packages so designated to the public stores for examination; and if any package be found by the appraisers to contain any article not specified in the invoice, and they or a majority of them shall be of opinion that such article was omitted in the invoice with fraudulent intent on the part of the shipper, owner, or agent, the contents of the entire package in which the article may be, shall be liable to seizure and forfeiture on conviction thereof before any court of competent jurisdiction; but if said appraisers shall be of opinion that no such fraudulent intent existed, then the value of such article shall be added to the entry, and the duties thereon paid accordingly, and the same shall be delivered to the importer, agent, or consignee: Provided, That such forfeiture may be remitted by the Secretary of the Treasury, on the production of evidence, satisfactory to him that no fraud was intended: Provided, further, That if, on the opening of any package or packages of goods, a deficiency of any article shall be found, on examination by the appraisers, the same shall be certified to the collector on the invoice, and an allowance for the same be made in estimating the duties.

Sec. 22. *And be it further enacted*, That where goods, wares, and merchandise, shall be entered at ports where there are no appraisers, the mode herein before prescribed of ascertaining the foreign value thereof shall be carefully observed by the revenue officers to whom is committed the estimating and collection of duties.

Sec. 23. *And be it further enacted*, That it shall be the duty of the Secretary of the Treasury from time to time to establish such rules and regulations, not inconsistent with the laws of the United States, to secure a just, faithful, and impartial appraisal of all goods, wares, and merchandise, as aforesaid, imported into the United States, and just and proper entries of such actual market value or wholesale price thereof, and of the square yards, parcels, or other quantities, as the case may require, and of such actual market value or wholesale price of every of them.

Sec. 24. *And be it further enacted*, That it shall be the duty of all collectors and other officers of the customs to execute and carry into effect all instructions of the Secretary of the Treasury relative to the execution of the revenue laws; and in case any difficulty shall arise, as to the true construction or meaning of any part of such revenue laws, the decision of the Secretary of the Treasury shall be conclusive and binding upon all such collectors and other officers of the customs.

Sec. 25. *And be it further enacted*, That nothing in this act contained shall apply to goods shipped in a vessel bound to any port of the United States, actually having left her last port of lading eastward of the Cape of Good Hope, or beyond Cape Horn, prior to the first day of September, eighteen hundred and forty two; and all legal provisions and regulations existing immediately before the thirtieth day of June, eighteen hundred and forty-two, shall be applied to importations which may be made in vessels which have left such last port of lading eastward of the Cape of Good Hope or be-

yond Cape Horn prior to the said first day of September, eighteen hundred and forty-two.

Sec. 26. *And be it further enacted*, That the laws existing on the first day of June, eighteen hundred and forty-two, shall extend to and be in force for the collection of the duties imposed by this act on goods, wares, and merchandise, imported into the United States, and for the recovery, collection, distribution, and remission, of all fines, penalties, and forfeitures, and for the allowance of the drawbacks by this act authorised, as fully and effectually as if every regulation, restriction, penalty, forfeiture, provision, clause, matter, and thing, in the said laws contained, had been inserted in and re-enacted by this act. And that all provisions of any former law inconsistent with this act shall be, and the same are hereby, repealed.

Sec. 27. *And be it further enacted*, That it shall be the duty of the Secretary of the Treasury, annually, to ascertain whether, for the year ending on the thirtieth of June next preceding, the duty on any articles has exceeded thirty-five per centum ad valorem on the average wholesale market value of such articles, in the several ports of the United States for the preceding year; and, if so, he shall report a tabular statement of such articles and excess of duty to Congress, at the commencement of the next annual session thereof, with such observations and recommendations as he may deem necessary for the improvement of the revenue.

Sec. 28. *And be it further enacted*, That the importation of all indecent and obscene prints, paintings, lithographs, engravings and transparencies, is hereby prohibited; and no invoice or package whatever, or any part thereof, shall be admitted to entry, in which any such articles are contained; and all invoices and packages whereof any such articles shall compose a part, are hereby declared to be liable to be proceeded against, seized and forfeited, by due course of law, and the said articles shall be forthwith destroyed.

Sec. 29. *And be it further enacted*, That, wherever the word "ton" is used in this act, in reference to weight, it shall be deemed and taken to be twenty hundred weight, each hundred weight being one hundred and twelve pounds avoirdupois.

Sec. 30. *And be it further enacted*, That so long as the distribution of the nett proceeds of the sales of the public lands, directed to be made among the several states, territories, and District of Columbia, by the act entitled "An act to appropriate the proceeds of the sales of the public lands and to grant pre-emption rights," shall be and remain suspended by virtue of this act, and of the proviso of the sixth section of the act aforesaid, the ten per centum of the said proceeds directed to be paid by the said act to the several states of Ohio, Indiana, Illinois, Alabama, Missouri, Mississippi, Louisiana, Arkansas, and Michigan, shall also be and remain suspended.

JOHN WHITE,
Speaker of the House of Representatives.

WILLIE P. MANGUM,
President of the Senate, pro tempore.

Approved, Aug. 30, 1842. **JOHN TYLER.**

TREASURY DEPARTMENT, Nov. 16th, 1843.

Sir,

In consequence of a difference of opinion existing at some of the ports, in relation to the rate of duty chargeable on certain manufactures of hemp, under the Tariff Act of 30th August, 1842, 3d subdivision of 3d section, it is deemed proper to communicate for your information the classification of these articles, as approved by the Department:

Sail duck, chargeable with a duty of *seven cents per square yard*, is understood to be that description of fabric to which the commercial community generally apply the term, being intended and used for sails exclusively. This class will comprehend the heavy ducks of Russia, English sail cloth or canvas, Holland, and imitation Holland and half duck.

Russia and other sheetings, brown and white, chargeable with *twenty-five per centum ad valorem*, are understood to be distinguishable from other manufactures of hemp, by their being in width 36 inches.

All other manufactures of hemp not specified, on which a duty of twenty per centum ad valorem is levied, are understood to consist of those fabrics designed for and applied to general uses—as ravens duck, bear duck, imitation duck, and German and Scotch ticklenburgs.

Very respectfully, your obed't serv't,
(Signed) J. C. SPENCER, *Secretary of the Treasury.*

Edward Curtis, *Collector, &c.*

CIRCULAR INSTRUCTIONS TO COLLECTORS AND NAVAL OFFICERS.

Treasury Department, *July* 16, 1844.

The special attention of the Department having recently been called to the subject of the duty imposed on the wines of Portugal and its possessions, by the 5th subdivision of the 8th section of the act "to provide revenue from imports," &c., approved the 30th August, 1842, due consideration has accordingly been given to the matter, in connection with the stipulations of the treaty existing between Portugal and the United States. By the 3d article of this treaty, concluded on the 26th day of August, 1840, it is mutually stipulated, that "no higher or other duties shall be imposed on the importation into the kingdom and possessions of Portugal of any article, the growth, produce, or manufacture of the United States of America; and no higher or other duties shall be imposed on the importation into the United States of America of any article, the growth, produce, or manufacture of the kingdom and possessions of Portugal, than such as are, or shall be, payable on the like article, being the growth, produce, or manufacture of any other foreign country." On examination of the provisions of the law before referred to, it is manifest, that a higher duty is imposed upon both the white and red wines of Portugal and her possessions, than is imposed upon the white and red wines of France, Austria, Prussia, and Sardinia. The law, therefore, clearly conflicts with the treaty; and the latter being of higher and superior obligation, its solemn stipulations cannot be suffered to be infringed by the former. Such infringement or interference the act of Congress before quoted expressly forbids, by a proviso in the section under consideration, viz: "That nothing herein contained shall be construed, or permitted to operate, so as to interfere with subsisting treaties with foreign nations."

On mature reflection and consideration, I have, as before intimated, come to the conclusion, that the provisions of the act stated, imposing duties on the white and red wines of Portugal and her possessions, are repugnant to, and interfere with, the subsisting treaty stipulations referred to; and in conformity with the directions of the law, I feel bound to observe the treaty obligations of the United States towards Portugal and its possessions. Under the foregoing views of the act of Congress, and treaty stipulations, the Department decides that the following rates of duty, being those at which similar wines of the most favored nations are now admitted to entry, are all that can

legally be exacted, to wit:—On Madeira, and other white wines of Portugal and its possessions, when imported in casks, seven and a half cents per gallon; when imported in bottles, fifteen cents per gallon. On Port, and other red wines of the same country, when imported in casks, six cents per gallon; and when imported in bottles, fifteen cents per gallon. The bottles being chargeable with a separate duty, agreeably to law.

In all cases, therefore, of importations of the above-mentioned wines from Portugal and its possessions, made at your port, since the act of 30th August, 1842, went into operation, and on which higher duties may have been exacted and paid than the rates hereinbefore stated, you are authorized and instructed to issue the usual certificates for refunding to the parties entitled to receive the same, the excess of duty paid, over and above said rates respectively. On the transmission of these certificates to the Treasury, they will be discharged in the manner provided in the 2d section of the general appropriation act of the 3d March, 1839.

GEO. M. BIBB, *Secretary of the Treasury.*

CIRCULAR TO COLLECTORS AND NAVAL OFFICERS.

DEPARTMENT OF THE TREASURY, *August 5th*, 1844.

By communications to this Department, it appears that the import duties, as charged and collected on articles of like kind at the several custom-houses, are not uniform throughout the United States. Whereby like articles of commerce imported into some of the States, whereon the duties are paid at the lower rates there charged by the officers of the customs, can be, and are transported to other States, and sold for less than like articles can be afforded, when imported and entered at the ports of other States, where a higher rate of duty is charged.

The Constitution of the United States ordains, that "all duties, imposts, and excises shall be uniform throughout the United States."—"No preference shall be given by any regulation of commerce or revenue to the ports of one State over those of another."

The act of the Congress of the United States to provide revenue from imports, intends that the duties shall be uniform throughout the United States. But practically, and in fact, different duties on like articles are charged and collected at different custom-houses. By such want of uniformity, the Constitution is offended, the act of the Congress is offended, the prudent schemes of merchants, and the due profits of commercial enterprizes, are disconcerted, the interests and conveniences of consumers are injuriously affected. Justice due to the officers of the customs at the several ports of the States requires me to say, that in seeking to perform their duties faithfully, the want of perspicuity and exact definitions in the enactments of the law has given rise to their differences of construction.

The varieties of duties levied, in fact, at different ports by the respective officers of the customs, so tending to incommode and baffle the important operations of commerce, and to give a preference to the ports of one State over those of another, are subjects demanding the exercise of the superintending authority of the Secretary of the Department of the Treasury.

The first subject of complaint to be noticed, has grown out of the second paragraph of the seventh section of the act of the Congress of the 30th August, 1842, (see acts, chap. 270, page 181,) relating to the duties on chains of iron. The provisions upon which the differences of construction of the collectors are founded are these, marking three classes of articles, bearing the rates of duties of two and an half cents per pound upon the first class, of thirty per cent. ad valorem upon the second class, and of four cents per pound on the third class.

1st Class. "Iron cables or chains, or parts thereof, manufactured in whole or in part, of whatever diameter, the links being of the form peculiar to chains for cables, two and an half cents per pound."

2d Class. "On all other chains of iron, not otherwise specified, the links being either twisted or straight, and when straight of greater length than those used in chains for cables, thirty per cent. ad valorem."

3d Class. "———Or wrought iron, for ships, locomotives, and steam engines, or iron chains, other than chain cables, and on malleable iron or castings, four cents per pound."

Iron cables, or parts thereof, (from the shortness of the links, and their peculiar form, and always without twist,) are so distinct and well defined, that no confusion has arisen by applying to them the duties of thirty per cent. ad valorem, or four cents per pound.

But as to iron chains, other than chain cables or parts thereof, great confusion has arisen; some have been classed and charged with a duty of two and an half cents per pound; some have been put into the second class, and charged with the duty of thirty per cent. ad valorem, and some have been charged with a duty at the rate of four cents per pound, which last by consequence denies any mercantile profit upon such articles, if imported into the States where the officers of the customs charge such highest duty, in effect prohibiting the importation of such articles into such ports, and giving preference to the ports of those States where the lowest duties are charged.

The two classes of iron cables, or parts thereof, at two and an half cents per pound, and all other chains of iron, the links being twisted or straight, if unconnected with the words, "and when straight, of greater length than those used in chains for cables," would leave no room for doubt. Taking but two classes as comprehending all chains of iron, the first class including all chain cables, and parts thereof, with their peculiar forms and shortness of links, chargeable with the duty of two and an half cents per pound, and the second class as comprehending all other chains ready made for use, chargeable with the duty of thirty per cent. ad valorem, there would seem to be, to a common intent, no difficulty in practice, in applying the proper rate of duty to the articles at first sight, as being chargeable with either two and a half cents per pound, or thirty per cent. ad valorem.

The supposition that there is a third class of chains ready made for use chargeable with a duty of four cents per pound, has caused perplexity and confusion, requiring nice and metaphysical distinctions, liable to differences of opinion, and not at all adapted to a system of revenue to govern the general mass of men in their mercantile enterprises.

The question is, does the act of 1842 allude to a third class of chains, made up and finished for use, chargeable with a duty of four cents per pound? Upon close critical examination of the words of that member of the sentence imposing a duty at the rate of four cents per pound, it appears that such duty relates to wrought iron for chains, other than for chain cables, but not to chains finished and ready for use. It seems necessary to confine the duty of four cents per pound to wrought iron prepared only for chains, but not actually made up into chains, to avoid a conflict between that provision and the previous provision for a duty of thirty per cent. ad valorem on chains (other than iron cables or chains, or parts thereof, the links being of the form peculiar to chains for cables on which a duty of two and an half cents per pound is imposed), "Iron chains, other than chain cables," would comprehend all those chains of iron with twisted links or straight links; and if straight, of greater length than those used for cables, on which the duty of thirty per centum ad valorem is imposed. And chains of iron with straight links, *shorter* than those used in chains for cables, will be comprehended by the seventh paragraph of the fourth section as a manufacture of iron, and likewise subject to a duty of thirty per cent. ad valorem.

The sovereign power of taxation is the source from whence the most wide spread wrongs, oppressions, and ruin of the people flow in all governments. The safeguard against abuse of the taxing power of government intended by our Constitution, is in confiding that power to the Congress. It would ill become the executive department to take money from the pockets of the people by implication and constructive enlargement of the acts of the legislature. When the Congress, in the exercise of their power of taxation, have not spoken expressly and clearly; when the words of the law leave room for rational doubt as to a higher or lower rate of taxation, the decision of the executive officers should be in favor of the lower rate. In so doing, the executive action is certainly within the limit prescribed by the law. To take the highest rate of taxation, in such dubious cases, would be hazarding a supplement to the legislative will, and an inroad into the region of the legislative department. Such a mode of con-

struction by the executive department would not be lenient and remedial, but onerous and penal.

Therefore, chain cables, or parts thereof, as described in the act, are to be charged with a duty of two and an half cents per pound; all other chains are to be charged with a duty of thirty per cent. ad valorem; wrought iron, prepared for chains, other than for chain cables, whether for links twisted or straight, long or short, but not connected into chains, is to be charged with the duty of four cents per pound. I can perceive no other mode by which to make the several members of the act of 1842, in relation to iron chains, congruous and practicable.

Another want of uniformity has grown in practice, under the first paragraph of the eighth section of the act of 1842, in charging duties on Brazilian sugars, imported as brown sugar not advanced beyond its raw state. In some of the ports, the Brazilian sugar, commonly called brown sugar, is charged with the duty of two and an half cents per pound, whilst in other ports the like article is charged with a duty of four cents per pound. Satisfactory evidence has been furnished to this department, by the Brazilian minister, and by the testimony of many eminent merchants, that the Brazilian sugar, commonly called brown sugar, although differing somewhat in the color, has not been advanced beyond its raw state, is raw sugar, (commonly called brown sugar,) and not worth as much in the market as the better quality of the raw sugar imported from the island of Cuba, upon which the duty of two and an half cents is charged.

Brazilian sugar, therefore, commonly called brown sugar, is to be admitted to entry, paying the duty of two and an half cents per pound.

Another question has arisen under the act of 1842, whether spelter is subject to duty or free of duty? That question was decided by my predecessor, Mr. Secretary Spencer, that it was comprehended under seventh paragraph of the ninth section of the act of 1842, in the enumeration of articles exempt from duty.

Another question has arisen out of the second paragraph of the eighth section of the act of 1842, laying a duty of one cent per pound "on all nuts not specified, except those used for dyeing," and the sixth paragraph of the ninth section of that act, enumerating "fruit, green or ripe, from the West Indies in bulk," among the articles exempt from duty, namely: whether the large shelly bulb imported from the West Indies with its milk and pulp, commonly called cocoanut, shall be classed as a nut subject to the duty of one cent per pound, or as a fruit exempt from duty? The duty of one cent per pound would in effect debar the importation of that which by many is esteemed a comfort, without any beneficial result to the treasury, or to the general weal. Wherefore the article is to be classed with fruits exempt from duty.

The diplomatic representative of Austria has presented a note to our Government, complaining that the fifth paragraph of the eighth section of the act of 1842, in imposing a duty of twenty cents per gallon on the wines of Austria, when imported in bottles, whilst the wines of Sicily are subjected to a duty of only fifteen cents per gallon, when imported in bottles, is contrary to the fifth article of the treaty between the United States and Austria, concluded at Washington on the 27th day of August, in the year 1829.

The most scrupulous good faith is due to the stipulations of treaties. The public faith of the United States is above money and above price. The treaty is the supreme law of the land. The Congress of the United States, in enacting that eighth section, expressly provided, "That nothing herein contained shall be construed, or permitted to operate, so as to interfere with subsisting treaties with foreign nations."

The duty on Austrian wines, imported in bottles, must be reduced to fifteen cents per gallon; the bottles to pay a separate duty, according to the rate established by that act.

The subject of the wines of Portugal has been considered, and ruled by a previous circular, caused by the communication by the minister of Portugal to our Government.

The Chargé d'Affaires of his Majesty the King of the Netherlands has presented a complaint that the duty of twenty per cent. ad valorem, levied upon coffee imported from the ports of the Netherlands, is in contravention of the subsisting treaties between the United States and the King of the Netherlands, seeing that by the ninth section of

the act of 1842, coffee imported in vessels of the United States from the place of growth or production, is exempt from duty.

By the first article of the treaty of 1839, between the United States and the United Netherlands, it is stipulated, that "goods and merchandise, *whatever their origin may be*, imported into or exported from the ports of the United States, from or to the ports of the Netherlands *in Europe* in vessels of the Netherlands, shall pay no other or higher duties than shall be levied on the like goods and merchandise imported or exported in national vessels," &c. As coffee, imported in the vessels of the United States is exempt from duty, it follows, from the treaty before recited, that coffee imported in the vessels of the Netherlands from their ports *in Europe* is exempt from duty. Therefore, such duties as have been so levied upon coffee so as aforesaid imported in vessels of the Netherlands from their *ports in Europe*, must be refunded, and in future coffee so imported, must be admitted free of duty.

Another question has arisen, upon the tonnage duty to be levied in the ports of the United States upon Hanoverian vessels. By the second article of the treaty between the United States and the King of Hanover, concluded on the 20th May, 1840, it is agreed, "No higher or other duties shall be imposed in any of the ports of the United States on Hanoverian vessels than those payable in the same ports by vessels of the United States; nor in the ports of the kingdom of Hanover, on vessels of the United States, than shall be payable in the same ports on Hanoverian vessels." The same article defines the vessels which are to be considered as national: they are those "belonging wholly to their citizens or subjects, respectively, and of which the master, officers, and two-thirds of the crew, shall consist of the citizens or subjects of the country to which the vessel belongs." The same treaty stipulates for certain reciprocities as to imposts on goods, wares, and merchandise, and for bounties on exportation, as set forth in the second and third articles.

This treaty has accomplished, as between the United States and Hanover, an important national object, highly beneficial to the navigating and commercial interests of the United States, which was intended in an act entitled, "An act concerning discriminating duties on tonnage and impost," approved January 7th, 1824, and which might have been accomplished by the proclamation of the President of the United States, in favor of any nation by whose government "no discriminating duties of tonnage or impost are imposed or levied, within the ports of the said nation, upon vessels wholly belonging to the citizens of the United States, or upon merchandise the produce or manufacture thereof."

This treaty makes no discrimination, as to tonnage duties, between vessels arriving in ballast and those laden with cargoes. It looks to the vessel itself, and its national character. The duty on the cargo is a distinct provision. A treaty is a supreme law of the land: it must be observed and fulfilled with good faith by the Government of the United States and the citizens thereof.

No higher or other duties are to be demanded or collected upon the tonnage of Hanoverian vessels than such as are payable in the same ports on vessels of the United States.

In order to secure the more prompt adjustment of claims for duties illegally exacted, it has been determined, that in all cases where a greater amount of duty has been paid than is required by law, instead of refunding the excess to the individual claimant at the Treasury, the collectors of the customs shall be, and are hereby authorized and instructed, as agents of the Treasury, to pay the same out of the accruing revenue, at the respective ports where the duties were so exacted, rendering a distinct account of each class of cases, (as is done in relation to deposites for unascertained duties,) with the vouchers, quarterly, to be stated at the Treasury, the amount to be remitted, or covered by warrant to the collector's credit, in account of the customs. No certificate, therefore, payable at the Treasury, will in future be required; but, in lieu thereof, a particular statement of each case, as heretofore, must be forwarded to the Department, for its information and consideration, previously to the authority being given for the payment of the claim.

GEO. M. BIBB, *Secretary of the Treasury.*